

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8713 90 90	--- Other	u	30%	-
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713			
	- <i>Of motorcycles (including mopeds) :</i>			
8714 11 00	-- Saddles	kg.	30%	-
8714 19 00	-- Other	kg.	30%	-
8714 20	- <i>Of carriages for disabled persons:</i>			
8714 20 10	--- Mechanically propelled	kg.	30%	-
8714 20 20	--- Non-mechanically propelled	kg.	30%	-
8714 20 90	--- Other	kg.	30%	-
	- <i>Other :</i>			
8714 91 00	-- Frames and forks, and parts thereof	u	30%	-
8714 92	-- <i>Wheel rims and spokes :</i>			
8714 92 10	--- Bicycle rims	u	30%	-
8714 92 20	--- Bicycle spokes	u	30%	-
8714 92 90	--- Other	u	30%	-
8714 93	-- <i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :</i>			
8714 93 10	--- Bicycle hubs	kg.	30%	-
8714 93 20	--- Bicycle free-wheels	kg.	30%	-
8714 93 90	--- Other	kg.	30%	-
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	30%	-
8714 95	-- <i>Saddles :</i>			
8714 95 10	--- Bicycle saddles	kg.	30%	-
8714 95 90	--- Other	kg.	30%	-
8714 96 00	-- Pedals and crank-gear, and parts thereof	kg.	30%	-
8714 99	-- <i>Other :</i>			
8714 99 10	--- Bicycle chains	kg.	30%	-
8714 99 20	--- Bicycle wheels	kg.	30%	-
8714 99 90	--- Other	kg.	30%	-
8715	BABY CARRIAGES AND PARTS THEREOF			
8715 00	- <i>Baby carriages and parts thereof:</i>			
8715 00 10	--- Baby carriages	u	30%	-
8715 00 20	--- Parts	kg.	30%	-
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF			
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	30%	-
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	30%	-
	- <i>Other trailers and semi-trailers for the transport of goods :</i>			
8716 31 00	-- Tanker trailers and tanker semi-trailers	u	30%	-
8716 39 00	-- Other	u	30%	-
8716 40 00	- Other trailers and semi-trailers	u	30%	-
8716 80	- <i>Other vehicles :</i>			
8716 80 10	--- Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	u	30%	-
8716 80 20	--- Animal drawn vehicles	u	30%	-
8716 80 90	--- other	u	30%	-
8716 90	- <i>Parts :</i>			
8716 90 10	--- Parts and accessories of trailers	kg.	30%	-
8716 90 90	--- Other	kg.	30%	-

CHAPTER 88

Aircraft, spacecraft, and parts thereof

NOTE

For the purposes of Sub-headings 8802 11 to 8802 40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft			
8801 10 00	- Gliders and hang gliders	u	25%	-
8801 90	- Other:			
8801 90 10	--- Balloons	u	30%	-
8801 90 90	--- Other	u	30%	-
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
	- <i>Helicopters:</i>			
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg.	u	25%	-
8802 12 00	-- Of an unladen weight exceeding 2,000 kg.	u	25%	-
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	u	3%	-
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	u	3%	-
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	u	3%	-
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	30%	-
8803	Parts of goods of heading 8801 or 8802			
8803 10 00	- Propellers and rotors and parts thereof	kg.	3%	-
8803 20 00	- Under-carriages and parts thereof	kg.	3%	-
8803 30 00	- Other parts of aeroplanes or helicopters	kg.	3%	-
8803 90 00	- Other	kg.	30%	-
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto			
8804 00	- <i>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:</i>			
8804 00 10	--- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	30%	-
8804 00 20	--- Rotochutes; parts and accessories thereof	u	30%	-
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles			
8805 10	- <i>Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:</i>			
8805 10 10	--- Aircraft launching gear	u	30%	-
8805 10 20	--- Deck-arrestor or similar gear	u	30%	-
8805 10 30	--- Part of aircraft launching gear and deck-arrestor or similar gear	u	30%	-
	- <i>Ground flying trainers and parts thereof:</i>			
8805 21 00	-- Air combat simulators and parts thereof	u	30%	-
8805 29 00	-- Other	u	30%	-

CHAPTER 89

Ships, boats and floating structures

NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8901	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS			
8901 10	- <i>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:</i>			
8901 10 10	--- Ships	u	30%	-
8901 10 20	--- Launches	u	30%	-
8901 10 30	--- Boats	u	30%	-
8901 10 40	--- Barges	u	30%	-
8901 10 90	--- Other	u	30%	-
8901 20 00	- Tankers	u	30%	-
8901 30 00	- Refrigerated vessels, other than those of Sub-heading 8901 20	u	30%	-
8901 90 00	- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	30%	-
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS			
8902 00	- <i>Fishing vessels; factory ships and other vessels for processing or preserving fishery products :</i>			
8902 00 10	--- Trawlers and other fishing vessels	u	25%	-
8902 00 90	--- Other	u	25%	-
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES			
8903 10 00	- Inflatable	u	30%	-
	- <i>Other :</i>			
8903 91 00	-- Sail boats, with or without auxiliary motor	u	30%	-
8903 92 00	-- Motorboats, other than outboard motorboats	u	30%	-
8903 99	-- <i>Other :</i>			
8903 99 10	--- Canoes	u	30%	-
8903 99 90	--- Other	u	30%	-
8904 00 00	TUGS AND PUSHER CRAFT	u	25%	-
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS			
8905 10 00	- Dredgers	u	25%	-
8905 20 00	- Floating or submersible drilling or production platforms	u	30%	-
8905 90	- <i>Other :</i>			
8905 90 10	--- Floating docks	u	25%	-
8905 90 90	--- Other	u	25%	-

Tariff Item	Description of goods	Units	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS			
8906 10 00	- Warships	u	25%	-
8906 90 00	- Other	u	25%	-
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)			
8907 10 00	- Inflatable rafts	u	30%	-
8907 90 00	- Other	u	30%	-
8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	u	15%	-

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

NOTES

1. This Chapter does not cover :

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481;

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) capacity measures, which are to be classified according to their constituent material; or

(m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings;

(b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(c) all other parts and accessories are to be classified in heading 9033.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression "orthopaedic appliances" means appliances for:

(i) preventing or correcting bodily deformities; or

(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED			
9001 10 00	- Optical fibres, optical fibres bundles and cables	kg.	30%	-
9001 20 00	- Sheets and plates of polarising material	kg.	30%	-
9001 30 00	- Contact lenses	u	30%	-
9001 40	- <i>Spectacle lenses of glass:</i>			
9001 40 10	--- Polarised glass	u	30%	-
9001 40 90	--- Other	u	30%	-
9001 50 00	- Spectacle lenses of other materials	u	30%	-
9001 90	- <i>Other:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9001 90 10 ---	Optical calcite crystal	kg.	30%	-
9001 90 90 ---	Other	kg.	30%	-
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED			
	- <i>Objective lenses:</i>			
9002 11 00 --	For cameras, projectors or photographic enlargers or reducers	u	30%	-
9002 19 00 --	Other	u	30%	-
9002 20 00 -	Filters	u	30%	-
9002 90 00 -	Other	u	30%	-
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF			
	- <i>Frames and mountings:</i>			
9003 11 00 --	Of plastics	u	30%	-
9003 19 00 --	Of other materials	u	30%	-
9003 90 00 -	Parts	kg.	30%	-
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER			
9004 10 00 -	Sunglasses	u	30%	-
9004 90 -	<i>Other:</i>			
9004 90 10 ---	Passive night vision goggles	u	30%	-
9004 90 20 ---	Prismatic eyeglasses for reading	u	30%	-
9004 90 90 ---	Other	kg.	30%	-
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY			
9005 10 00 -	Binoculars	u	30%	-
9005 80 -	<i>Other instruments:</i>			
9005 80 10 ---	Monocular and refracting telescopes	u	30%	-
9005 80 20 ---	Astronomical instruments	u	30%	-
9005 80 90 ---	Other	kg.	30%	-
9005 90 -	<i>Parts and accessories (including mountings):</i>			
9005 90 10 ---	Of binocular or telescopes of heading 9005, other than mountings	kg.	30%	-
9005 90 20 ---	Mountings for astronomical instruments	kg.	30%	-
9005 90 90 ---	Other	kg.	30%	-
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539			
9006 10 00 -	Cameras of a kind used for preparing printing plates or cylinders	u	30%	-
9006 20 00 -	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	30%	-
9006 30 00 -	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	30%	-
9006 40 00 -	Instant print cameras	u	30%	-
	- <i>Other cameras:</i>			
9006 51 00 --	With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm	u	30%	-
9006 52 00 --	Other, for roll film of a width less than 35 mm	u	30%	-
9006 53 --	<i>Other, for roll film of a width of 35 mm:</i>			
9006 53 10 ---	Fixed focus 35 mm cameras	u	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9006 53 90 ---	Other	u	30%	-
9006 59 --	Other:			
9006 59 10 ---	Fixed focus 110 mm cameras	u	30%	-
9006 59 90 ---	Other	u	30%	-
	- <i>Photographic flashlight apparatus and flashbulbs:</i>			
9006 61 00 --	Discharge lamp ("electronic") flashlight apparatus	u	30%	-
9006 62 00 --	Flashbulbs, flashcubes and the like	u	30%	-
9006 69 00 --	Other	u	30%	-
	- <i>Parts and accessories:</i>			
9006 91 00 --	For cameras	kg.	25%	-
9006 99 00 --	Other	kg.	25%	-
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS			
	- <i>Cameras:</i>			
9007 11 00 --	For film of less than 16 mm width or for double-8 mm film	u	25%	-
9007 19 00 --	Other	u	25%	-
9007 20 --	- <i>Projectors:</i>			
9007 20 10 ---	For film of less than 16 mm width	u	25%	-
9007 20 90 ---	Other	u	25%	-
	- <i>Parts and accessories:</i>			
9007 91 00 --	For cameras	kg.	25%	-
9007 92 00 --	For projectors	kg.	25%	-
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS			
9008 10 00 -	Slide projectors	u	30%	-
9008 20 00 -	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	30%	-
9008 30 00 -	Other image projectors	u	30%	-
9008 40 00 -	Photographic (other than Cinematographic) enlargers and reducers	u	30%	-
9008 90 00 -	Parts and accessories	kg.	25%	-
9009	PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS			
	- <i>Electrostatic photocopying apparatus:</i>			
9009 11 00 --	Operating by reproducing the original image directly onto the copy (direct process)	u	15%	-
9009 12 00 --	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	30%	-
	- <i>Other photocopying apparatus:</i>			
9009 21 00 --	Incorporating an optical system	u	15%	-
9009 22 00 --	Of the contact type	u	30%	-
9009 30 00 -	Thermo-copying apparatus	u	30%	-
	- <i>Parts and accessories:</i>			
9009 91 00 --	Automatic document feeders	kg.	25%	-
9009 92 00 --	Paper feeders	kg.	25%	-
9009 93 00 --	Sorters	kg.	25%	-
9009 99 00 --	Other	kg.	25%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS			
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	25%	-
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:			
9010 41 00	-- Direct write-on-wafer apparatus	u	Free	-
9010 42 00	-- Step and repeat aligners	u	Free	-
9010 49 00	-- Other	u	Free	-
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	25%	-
9010 60 00	- Projection screens	u	30%	-
9010 90 00	- Parts and accessories	kg.	25%	-
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION			
9011 10 00	- Stereoscopic microscopes	u	25%	-
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	25%	-
9011 80 00	- Other microscopes	u	25%	-
9011 90 00	- Parts and accessories	kg.	25%	-
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS			
9012 10	- Microscopes other than optical microscopes; diffraction apparatus:			
9012 10 10	--- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	25%	-
9012 10 90	--- Other	u	25%	-
9012 90 00	- Parts and accessories	kg.	25%	-
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
9013 10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:			
9013 10 10	--- Telescopic sights for fitting to arms	u	25%	-
9013 10 20	--- Periscopes	u	25%	-
9013 10 90	--- Other	u	25%	-
9013 20 00	- Lasers, other than laser diodes	u	25%	-
9013 80	- Other devices, appliances and instruments:			
9013 80 10	--- Liquid crystal devices (LCD)	u	25%	-
9013 80 90	--- Other	u	25%	-
9013 90	- Parts and accessories:			
9013 90 10	--- For liquid crystal devices (LCD)	kg.	25%	-
9013 90 90	--- Other	kg.	25%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES			
9014 10 00	- Direction finding compasses	u	25%	-
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	25%	-
9014 80	- <i>Other instruments and appliances:</i>			
9014 80 10	--- Echo sounding instrument	u	25%	-
9014 80 20	--- Sextants	u	25%	-
9014 80 90	--- Other	u	25%	-
9014 90 00	- Parts and accessories	kg.	25%	-
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES, RANGEFINDERS			
9015 10 00	- Rangefinders	u	25%	-
9015 20 00	- Theodolites and tachymeters (tacheometers)	u	25%	-
9015 30	- <i>Levels:</i>			
9015 30 10	--- Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles	u	25%	-
9015 30 90	--- Other	u	25%	-
9015 40 00	- Photogrammetrical surveying instruments and appliances	u	25%	-
9015 80	- <i>Other instruments and appliances:</i>			
9015 80 10	--- Hydrographic instruments	u	25%	-
9015 80 20	--- Meteorological instruments	u	25%	-
9015 80 30	--- Geophysical instruments	u	25%	-
9015 80 90	--- Other	u	25%	-
9015 90 00	- Parts and accessories	kg.	25%	-
9016	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS			
9016 00	- <i>Balances of a sensitivity of 5 cg or better, with or without weights:</i>			
9016 00 10	--- Electric balances	u	25%	-
9016 00 20	--- Other balances	u	25%	-
9016 00 90	--- Parts	kg.	25%	-
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER			
9017 10 00	- Drafting tables and machines, whether or not automatic	u	25%	-
9017 20	- <i>Other drawing, marking-out or mathematical calculating instruments:</i>			
9017 20 10	--- Drawing and marking-out instruments	u	25%	-
9017 20 20	--- Mathematical calculating instruments	u	25%	-
9017 20 30	--- Pantograph	u	25%	-
9017 20 90	--- Other	u	25%	-
9017 30	- <i>Micrometers, calipers and gauges:</i>			
9017 30 10	--- Micro-meters and calipers	u	25%	-
9017 30 21	--- <i>Gauges:</i> --- Plug	u	25%	-
9017 30 22	--- Ring	u	25%	-
9017 30 23	--- Slip	u	25%	-
9017 30 29	--- Other	u	25%	-
9017 80	- <i>Other instruments:</i>			
9017 80 10	--- Measuring rods and tapes and divided scales	u	25%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9017 80 90 ---	Other	u	25%	-
9017 90 00 -	Parts and accessories	kg.	25%	-
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS			
	- <i>Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):</i>			
9018 11 00 --	Electro-cardiographs	u	25%	-
9018 12 --	<i>Ultrasonic scanning apparatus:</i>			
9018 12 10 ---	Linear ultrasound scanner	u	25%	-
9018 12 90 ---	Other	u	25%	-
9018 13 00 --	Magnetic resonance imaging apparatus	u	25%	-
9018 14 00 --	Scientigraphic apparatus	u	25%	-
9018 19 --	<i>Other:</i>			
9018 19 10 ---	Electro encephalographs	u	25%	-
9018 19 20 ---	Echo cardiograph	u	25%	-
9018 19 90 ---	Other	u	25%	-
9018 20 00 -	Ultra-violet or infra-red ray apparatus	u	25%	-
	- <i>Syringes, needles, catheters, cannulae and the like:</i>			
9018 31 00 --	Syringes, with or without needles	u	25%	-
9018 32 --	<i>Tubular metal needles and needles for sutures:</i>			
9018 32 10 ---	Needles for suture	kg.	25%	-
9018 32 20 ---	Hollow needles for injection, aspiration, biopsy and transfusion	kg.	25%	-
9018 32 30 ---	Hilario venus fistula needles	kg.	25%	-
9018 32 90 ---	Other	kg.	25%	-
9018 39 --	<i>Other:</i>			
9018 39 10 ---	Catheters (for urine, stool)	u	25%	-
9018 39 20 ---	Cardiac catheters	u	25%	-
9018 39 30 ---	Cannulae	u	25%	-
9018 39 90 ---	Other	u	25%	-
	- <i>Other instruments and appliances, used in dental sciences:</i>			
9018 41 00 --	Dental drill engines, whether or not combined on a single base with other dental equipment	u	25%	-
9018 49 00 --	Other	u	25%	-
9018 50 -	<i>Other ophthalmic instruments and appliances:</i>			
9018 50 10 ---	Ophthalmoscopes	u	25%	-
9018 50 20 ---	Tonometers	u	25%	-
9018 50 30 ---	Ophthalmic lasers	u	25%	-
9018 50 90 ---	Other	u	25%	-
9018 90 -	<i>Other instruments and appliances:</i>			
	- <i>Diagnostic instruments and apparatus:</i>			
9018 90 11 ----	Instrument and apparatus for measuring blood pressure	u	25%	-
9018 90 12 ----	Stethoscopes	u	25%	-
9018 90 19 ----	Other	u	25%	-
	- <i>Surgical tools:</i>			
9018 90 21 ----	Bone saws, drills and trephines	u	25%	-
9018 90 22 ----	Knives, scissors and blades	u	25%	-
9018 90 23 ----	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	25%	-
9018 90 24 ----	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	25%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9018 90 25 ----	Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	25%	-
9018 90 29 ----	Other	u	25%	-
	<i>Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments:</i>			
9018 90 31 ----	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	u	25%	-
9018 90 32 ----	Blood transfusion apparatus	u	25%	-
9018 90 33 ----	Haemofiltration instruments	u	25%	-
	<i>Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes:</i>			
9018 90 41 ----	Anesthetic apparatus and instruments	u	25%	-
9018 90 42 ----	ENT precision instruments	u	25%	-
9018 90 43 ----	Acupuncture apparatus	u	25%	-
9018 90 44 ----	Endoscopes	u	25%	-
	<i>Other:</i>			
9018 90 91 ----	Hilarial or venous shunts	u	25%	-
9018 90 92 ----	Baby incubators	u	25%	-
9018 90 93 ----	Heart-lung machines	u	25%	-
9018 90 94 ----	Defibrillators	u	25%	-
9018 90 95 ----	Fibrescopes	u	25%	-
9018 90 96 ----	Laprosopes	u	25%	-
9018 90 97 ----	Vetrasonic lithotripsy instruments	u	25%	-
9018 90 98 ----	Apparatus for nerve stimulation	u	25%	-
9018 90 99 ----	Other	u	25%	-
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS			
9019 10	<i>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:</i>			
9019 10 10 ---	Mechano-therapy appliances	u	25%	-
9019 10 20 ---	Massage apparatus	u	25%	-
9019 10 90 ---	Other	u	25%	-
9019 20	<i>Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</i>			
9019 20 10 ---	Oxygen therapy apparatus	u	25%	-
9019 20 90 ---	Other	u	25%	-
9020 00 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	u	25%	-
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY			
9021 10 00	<i>Orthopaedic or fracture appliances</i>	u	25%	-
	<i>Artificial teeth and dental fittings:</i>			
9021 21 00 --	Artificial teeth	u	25%	-
9021 29 00 --	Other	u	25%	-
	<i>Other artificial parts of the body :</i>			
9021 31 00 --	Artificial joints	u	25%	-
9021 39 00 --	Other	u	25%	-
9021 40	<i>Hearing aids, excluding parts and accessories:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9021 40 10 ---	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	25%	-
9021 40 90 ---	Other	u	25%	-
9021 50 00 -	Pacemakers for stimulating heart muscles, excluding parts and accessories	u	25%	-
9021 90 -	Other:			
9021 90 10 ---	Parts and accessories of hearing aids	kg.	25%	-
9021 90 90 ---	Other	kg.	25%	-
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE			
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022 12 00 --	Computed tomography apparatus	u	25%	-
9022 13 00 --	Other, for dental uses	u	25%	-
9022 14 --	Other, for medical, surgical or veterinary uses:			
9022 14 10 ---	X-ray generators and apparatus (non-portable)	u	25%	-
9022 14 20 ---	Portable X-ray machine	u	25%	-
9022 14 90 ---	Other	u	25%	-
9022 19 00 --	For other uses	u	30%	-
	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022 21 00 --	For medical, surgical, dental or veterinary uses	u	25%	-
9022 29 00 --	For other uses	u	30%	-
9022 30 00 -	X-ray tubes	u	30%	-
9022 90 -	Other, including parts and accessories:			
9022 90 10 ---	X-ray valves	u	30%	-
9022 90 20 ---	Radiation generation units	u	30%	-
9022 90 30 ---	Radiation beam delivery units	u	30%	-
9022 90 40 ---	X-ray examination or treatment table, chairs and the like	u	30%	-
9022 90 90 ---	Other	kg.	30%	-
9023	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES			
9023 00 -	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:			
9023 00 10 ---	Teaching aids	u	25%	-
9023 00 90 ---	Other	u	25%	-
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)			
9024 10 00 -	Machines and appliances for testing metals	u	25%	-
9024 80 -	Other machines and appliances:			
9024 80 10 ---	For testing textiles, paper and paperboard	u	25%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	--- Other:			
9024 80 91	---- For testing hardness	u	25%	-
9024 80 99	---- Other	u	25%	-
9024 90 00	- Parts and accessories	kg.	25%	-
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS			
	- Thermometers and pyrometers, not combined with other instruments:			
9025 11	-- Liquid-filled, for direct reading:			
9025 11 10	--- Clinical thermometers	u	25%	-
9025 11 90	--- Other	u	25%	-
9025 19	-- Other:			
9025 19 10	--- Digital thermometers	u	25%	-
9025 19 20	--- Pyrometers	u	25%	-
9025 19 90	--- Other	u	25%	-
9025 80	- Other instruments:			
9025 80 10	--- Hydrometers and similar floating instruments	u	25%	-
9025 80 20	--- Barometers, not combined with other instruments	u	25%	-
9025 80 30	--- Lactometer	u	25%	-
9025 80 90	--- Other	u	25%	-
9025 90 00	- Parts and accessories	kg.	25%	-
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING, THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032			
9026 10	- For measuring or checking the flow or level of liquids:			
9026 10 10	--- Flow meters	u	15%	-
9026 10 20	--- Level gauges	u	15%	-
9026 10 90	--- Other	u	15%	-
9026 20 00	- For measuring or checking pressure	u	10%	-
9026 80	- Other instruments or apparatus:			
9026 80 10	--- Heat meters	u	10%	-
9026 80 90	--- Other	u	10%	-
9026 90 00	- Parts and accessories	kg.	5%	-
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES			
9027 10 00	- Gas or smoke analysis apparatus	u	25%	-
9027 20 00	- Chromatographs and electrophoresis instruments	u	10%	-
9027 30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):			
9027 30 10	--- Spectrometers	u	10%	-
9027 30 20	--- Spectrophotometers	u	10%	-
9027 30 90	--- Other	u	10%	-
9027 40 00	- Exposure meters	u	25%	-
9027 50	- Other instruments and apparatus using optical radiations (UV, visible, IR):			
9027 50 10	--- Photometers	u	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9027 50 20 ---	Refractometers	u	10%	-
9027 50 30 ---	Polarimeters	u	10%	-
9027 50 90 ---	Other	u	10%	-
9027 80 -	<i>Other instruments and apparatus:</i>			
9027 80 10 ---	Viscometers	u	10%	-
9027 80 20 ---	Calorimeters	u	10%	-
9027 80 30 ---	Instruments and apparatus for measuring the surface or interfacial tension of liquids	u	10%	-
9027 80 40 ---	Nuclear magnetic resonance instruments	u	10%	-
9027 80 90 ---	Other	u	10%	-
9027 90 -	<i>Microtomes; parts and accessories :</i>			
9027 90 10 ---	Microtomes, including parts and accessories thereof	kg.	25%	-
9027 90 20 ---	Printed circuit assemblies for the goods of sub-heading 9027 80	kg.	25%	-
9027 90 90 ---	Other	kg.	25%	-
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR			
9028 10 00 -	Gas meters	u	25%	-
9028 20 00 -	Liquid meters	u	25%	-
9028 30 -	<i>Electricity meters:</i>			
9028 30 10 ---	For alternating current	u	25%	-
9028 30 90 ---	Other	u	25%	-
9028 90 -	<i>Parts and accessories :</i>			
9028 90 10 ---	For electricity meters	kg.	25%	-
9028 90 90 ---	Other	kg.	25%	-
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES			
9029 10 -	<i>Revolution counters, production counters, taximeters, mileometers, pedometers and the like:</i>			
9029 10 10 ---	Taximeters	u	25%	-
9029 10 90 ---	Other	u	25%	-
9029 20 -	<i>Speed indicators and tachometers; stroboscopes:</i>			
9029 20 10 ---	Tachometers, non-electrical	u	25%	-
9029 20 20 ---	Speedometers, non-electrical	u	25%	-
9029 20 30 ---	Stroboscopes	u	25%	-
9029 20 90 ---	Other	u	25%	-
9029 90 00 -	Parts and accessories	kg.	25%	-
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS			
9030 10 00 -	Instruments and apparatus for measuring or detecting ionising radiations	u	25%	-
9030 20 00 -	Cathode-ray oscilloscopes and cathode-ray oscillographs	u	25%	-
	<i>Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:</i>			
9030 31 00 --	Multimeters	u	25%	-
9030 39 --	<i>Other:</i>			
9030 39 10 ---	Ammeters, volt meters and watt meters	u	25%	-
9030 39 20 ---	Spectrum resistance meters	u	25%	-
9030 39 30 ---	Capacitance meter	u	25%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9030 39 40 ---	Frequency measuring apparatus	u	25%	-
9030 39 50 ---	Megar meters	u	25%	-
9030 39 90 ---	Other	u	25%	-
9030 40 00 -	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	15%	-
	- <i>Other instruments and apparatus:</i>			
9030 82 00 --	For measuring or checking semiconductor wafers or devices	u	Free	-
9030 83 00 --	Other, with a recording device	u	25%	-
9030 89 --	<i>Other:</i>			
9030 89 10 ---	Scintillator counters	u	25%	-
9030 89 20 ---	Vectroscope	u	25%	-
9030 89 90 ---	Other	u	25%	-
9030 90 -	<i>Parts and accessories:</i>			
9030 90 10 ---	Of meters and counters	kg.	25%	-
9030 90 90 ---	Other	kg.	25%	-
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS			
9031 10 00 -	Machines for balancing mechanical parts	kg.	25%	-
9031 20 00 -	Test benches	kg.	25%	-
9031 30 00 -	Profile projectors	kg.	25%	-
	- <i>Other optical instruments and appliances:</i>			
9031 41 00 --	For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	kg.	Free	-
9031 49 00 --	Other	kg.	25%	-
9031 80 00 -	Other instruments, appliances and machines	u	25%	-
9031 90 00 -	Parts and accessories	kg.	25%	-
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS			
9032 10 -	<i>Thermostats:</i>			
9032 10 10 ---	For refrigerating and air-conditioning appliances and machinery	u	25%	-
9032 10 90 ---	Other	u	25%	-
9032 20 -	<i>Manostats:</i>			
9032 20 10 ---	For refrigerating and air-conditioning appliances and machinery	u	25%	-
9032 20 90 ---	Other	u	25%	-
	- <i>Other instruments and apparatus:</i>			
9032 81 00 --	Hydraulic or pneumatic	u	25%	-
9032 89 --	<i>Other:</i>			
9032 89 10 ---	Electronic automatic regulators	u	25%	-
9032 89 90 ---	Other	u	25%	-
9032 90 00 -	Parts and accessories	kg.	25%	-
9033 00 00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	kg.	25%	-

CHAPTER 91

Clocks and watches and parts thereof

NOTES

1. This Chapter does not cover :

(a) clock or watch glasses or weights (classified according to their constituent material);

(b) watch chains (heading 7131 or 7117, as the case may be);

(c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);

(d) bearing balls (heading 7326 or heading 8482, as the case may be);

(e) articles of heading 8412 constructed to work without an escapement;

(f) ball bearings (heading 8482);

(g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL			
	- <i>Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:</i>			
9101 11 00	-- With mechanical display only	u	30%	-
9101 12 00	-- With opto-electronic display only	u	30%	-
9101 19 00	-- Other	u	30%	-
	- <i>Other wrist-watches, whether or not incorporating a stop-watch facility:</i>			
9101 21 00	-- With automatic winding	u	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
9101 29 00	-- Other	u	30%	-
	- Other :			
9101 91	-- Electrically operated:			
9101 91 10	--- Pocket watches	u	30%	-
9101 91 20	--- Stop-watches	u	30%	-
9101 91 90	--- Other	u	30%	-
9101 99	-- Other:			
9101 99 10	--- Pocket watches	u	30%	-
9101 99 20	--- Stop-watches	u	30%	-
9101 99 90	--- Other	u	30%	-
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102 11 00	-- With mechanical display only	u	30%	-
9102 12 00	-- With opto-electronic display only	u	30%	-
9102 19 00	-- Other	u	30%	-
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102 21 00	-- With automatic winding	u	30%	-
9102 29 00	-- Other	u	30%	-
	- Other:			
9102 91	-- Electrically operated:			
9102 91 10	--- Pocket watches	u	30%	-
9102 91 20	--- Stop-watches	u	30%	-
9102 91 90	--- Other	u	30%	-
9102 99	-- Other:			
9102 99 10	--- Pocket watches	u	30%	-
9102 99 20	--- Stop-watches	u	30%	-
9102 99 90	--- Other	u	30%	-
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104			
9103 10 00	- Electrically operated	u	30%	-
9103 90 00	- Other	u	30%	-
9104 00 00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	u	30%	-
9105	OTHER CLOCKS			
	- Alarm clocks:			
9105 11 00	-- Electrically operated	u	30%	-
9105 19 00	-- Other	u	30%	-
	- Wall clocks:			
9105 21 00	-- Electrically operated	u	30%	-
9105 29 00	-- Other	u	30%	-
	- Other:			
9105 91 00	-- Battery, accumulator or mains powered	u	30%	-
9105 99	-- Other:			
9105 99 10	--- Time pieces	u	30%	-
9105 99 90	--- Other	u	30%	-
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)			
9106 10 00	- Time-registers; time-recorders	u	30%	-
9106 20 00	- Parking meters	u	30%	-
9106 90 00	- Other	u	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9107 00 00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	u	30%	-
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED			
	- <i>Electrically operated:</i>			
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	25%	-
9108 12 00	-- With opto-electronic display only	u	25%	-
9108 19 00	-- Other	u	25%	-
9108 20 00	- With automatic winding	u	25%	-
9108 90 00	- Other	u	25%	-
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED			
	- <i>Electrically operated:</i>			
9109 11 00	-- Of alarm clocks	u	25%	-
9109 19 00	-- Other	u	25%	-
9109 90 00	- Other	u	25%	-
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS			
	- <i>Of watches:</i>			
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	u	25%	-
9110 12 00	-- Incomplete movements, assembled	kg.	25%	-
9110 19 00	-- Rough movements	kg.	25%	-
9110 90 00	- Other	kg.	25%	-
9111	WATCH CASES AND PARTS THEREOF			
9111 10 00	- Cases of precious metal or of metal clad with precious metal	u	30%	-
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	u	30%	-
9111 80 00	- Other cases	u	30%	-
9111 90 00	- Parts	kg.	30%	-
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF			
9112 20 00	- Cases	u	30%	-
9112 90 00	- Parts	kg.	30%	-
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF			
9113 10 00	- Of precious metal or of metal clad with precious metal	kg.	30%	-
9113 20	- <i>Of base metal, whether or not gold- or silver-plated:</i>			
9113 20 10	--- Parts	kg.	30%	-
9113 20 90	--- Other	kg.	30%	-
9113 90	- <i>Other:</i>			
9113 90 10	--- Parts	kg.	30%	-
9113 90 90	--- Other	kg.	30%	-
9114	OTHER CLOCK OR WATCH PARTS			
9114 10	- <i>Springs, including hair-springs:</i>			
9114 10 10	--- For watches	kg.	25%	-
9114 10 20	--- For clocks	kg.	25%	-
9114 20 00	- Jewels	kg.	25%	-
9114 30	- <i>Dials:</i>			
9114 30 10	--- For watches	kg.	25%	-
9114 30 20	--- For clocks	kg.	25%	-
9114 40	- <i>Plates and bridges:</i>			
9114 40 10	--- For watches	kg.	25%	-
9114 40 20	--- For clocks	kg.	25%	-
9114 90	- <i>Other:</i>			
9114 90 10	--- For watches	kg.	25%	-
9114 90 20	--- For clocks	kg.	25%	-

CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES

1. This Chapter does not cover:

(a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) toy instruments or apparatus (heading 9503);

(d) brushes for cleaning musical instruments (heading 9603); or

(e) collectors' pieces or antiques (heading 9705 or 9706)

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of goods	Unit	Rate of Duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS			
9201 10 00	- Upright pianos	u	30%	-
9201 20 00	- Grand pianos	u	30%	-
9201 90 00	- Other	u ¹	30%	-
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)			
9202 10 00	- Played with a bow	u	30%	-
9202 90 00	- Other	u	30%	-
9203	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS			
9203 00	- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:			
9203 00 10	--- Harmoniums and similar key board instruments with free metal reeds	u	30%	-
9203 00 90	--- Other	u	30%	-
9204	ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS			
9204 10 00	- Accordions and similar instruments	u	30%	-
9204 20 00	- Mouth organs	u	30%	-
9205	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)			
9205 10 00	- Brass-wind instruments	u	30%	-
9205 90	- Other:			
9205 90 10	--- Flutes	u	30%	-
9205 90 20	--- Clarinets	u	30%	-
9205 90 90	--- Other	u	30%	-
9206 00 00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)			
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)			

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			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9207 10 00	- Keyboard instruments, other than accordions	u	30%	-
9207 90 00	- Other	u	30%	-
9208	MUSICAL-BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS			
9208 10 00	- Musical boxes	u	30%	-
9208 20 00	- Other	u	30%	-
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS			
9209 10 00	- Metronomes, tuning forks and pitch pipes	kg.	30%	-
9209 20 00	- Mechanisms for musical boxes	kg.	30%	-
9209 30 00	- Musical instrument strings	kg.	30%	-
	- Other:			
9209 91 00	-- Parts and accessories for pianos	kg.	30%	-
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	kg.	30%	-
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	kg.	30%	-
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	kg.	30%	-
9209 99 00	-- Other	kg.	30%	-

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES

1. This Chapter does not cover :

- (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) armoured fighting vehicles (heading 8710);
- (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) bows, arrows, fencing foils or toys (Chapter 95); or
- (f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 9307			
	- <i>Artillery weapons (for example, guns, howitzers and mortars):</i>			
9301 11 00	-- Self-propelled	u	30%	-
9301 19 00	-- Other	u	30%	-
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	30%	-
9301 90 00	- Other	u	30%	-
9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	u	30%	-
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)			
9303 10 00	- Muzzle-loading firearms	u	30%	-
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	30%	-
9303 30 00	- Other sporting, hunting or target-shooting rifles	u	30%	-
9303 90 00	- Other	u	30%	-
9304 00 00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307	u	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304			
9305 10 00	- Of revolvers or pistols	kg.	30%	-
	- <i>Of shotguns or rifles of heading 9303:</i>			
9305 21 00	-- Shotgun barrels	kg.	30%	-
9305 29 00	-- Other	kg.	30%	-
	- <i>Other :</i>			
9305 91 00	-- Of military weapons of heading 9301	kg.	30%	-
9305 99 00	-- Other	kg.	30%	-
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS			
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg.	30%	-
	- <i>Shotgun cartridges and parts thereof; air gun pellets:</i>			
9306 21 00	-- Cartridges	kg.	30%	-
9306 29 00	-- Other	kg.	30%	-
9306 30 00	- Other cartridges and parts thereof	u	30%	-
9306 90 00	- Other	u	30%	-
9307 00 00	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	u	30%	-

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building

NOTES

1. This Chapter does not cover :

- (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 7009;
- (c) articles of Chapter 71;
- (d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) cupboards, bookcases, other shelved furniture and unit furniture; and
- (b) seats and beds.

3. (a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF			
9401 10 00	- Seats of a kind used for aircraft	u	30%	-
9401 20 00	- Seats of a kind used for motor vehicles	u	30%	-
9401 30 00	- Swivel seats and variable height adjustment	u	30%	-
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	u	30%	-
9401 50 00	- Seats of cane, osier, bamboo or similar materials	u	30%	-
	- <i>Other seats, with wooden frames:</i>			
9401 61 00	-- Upholstered	u	30%	-
9401 69 00	-- Other	u	30%	-
	- <i>Other seats, with metal frames:</i>			
9401 71 00	-- Upholstered	u	30%	-
9401 79 00	-- Other	u	30%	-
9401 80 00	- Other seats	u	30%	-
9401 90 00	- Parts	kg.	30%	-
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES			
9402 10	- <i>Dentists', barbers' or similar chairs and parts thereof:</i>			
9402 10 10	--- Dentists' chairs and parts thereof	u	30%	-
9402 10 90	--- Other	u	30%	-
9402 90	- <i>Other:</i>			
9402 90 10	--- Hospital beds with mechanical fittings	u	30%	-
9402 90 20	--- Parts	u	30%	-
9402 90 90	--- Other	u	30%	-
9403	OTHER FURNITURE AND PARTS THEREOF			
9403 10	- <i>Metal furniture of a kind used in offices:</i>			
9403 10 10	--- Of steel	kg.	30%	-
9403 10 90	--- Other	kg.	30%	-
9403 20	- <i>Other metal furniture:</i>			
9403 20 10	--- Of steel	kg.	30%	-
9403 20 90	--- Other	kg.	30%	-
9403 30	- <i>Wooden furniture of a kind used in offices:</i>			
9403 30 10	--- Cabinetwork	kg.	30%	-
9403 30 90	--- Other	kg.	30%	-
9403 40 00	- Wooden furniture of a kind used in the kitchen	u	30%	-
9403 50	- <i>Wooden furniture of a kind used in the bed room:</i>			
9403 50 10	--- Bedstead	u	30%	-
9403 50 90	--- Other	u	30%	-
9403 60 00	- Other wooden furniture	u	30%	-
9403 70 00	- Furniture of plastics	kg.	30%	-
9403 80	- <i>Furniture of other materials, including cane, osier, bamboo or similar materials:</i>			
9403 80 10	--- Furniture of wicker work or bamboo	kg.	30%	-
9403 80 90	--- Other	kg.	30%	-
9403 90 00	- Parts	kg.	30%	-
9404	MATRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED			
9404 10 00	- Mattress supports	kg.	30%	-
	- <i>Mattresses:</i>			
9404 21	-- <i>Of cellular rubber or plastics, whether or not covered:</i>			
9404 21 10	--- Of rubber	u	30%	-
9404 21 90	--- Of plastic	u	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9404 29 --	<i>Of other materials:</i>			
9404 29 10 ---	Spring interior	u	30%	-
9404 29 90 ---	other	u	30%	-
9404 30 -	<i>Sleeping bags:</i>			
9404 30 10 ---	Filled with feathers or down	u	30%	-
9404 30 90 ---	Other	u	30%	-
9404 90 -	<i>Other :</i>			
	<i>Quilts:</i>			
9404 90 11 ----	Filled with feathers or down	kg.	30%	-
9404 90 19 ----	Other	kg.	30%	-
	<i>Other :</i>			
9404 90 91 ----	Filled with feathers or down	kg.	30%	-
9404 90 99 ----	Other	kg.	30%	-
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED			
9405 10 -	<i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:</i>			
9405 10 10 ---	Hanging lamps, complete fittings	u	30%	-
9405 10 20 ---	Wall lamps	u	30%	-
9405 10 90 ---	Other	u	30%	-
9405 20 -	<i>Electric table, desk, bedside or floor-standing lamps:</i>			
9405 20 10 ---	Table lamps, complete fittings	u	30%	-
9405 20 90 ---	Other	u	30%	-
9405 30 00 -	Lighting sets of a kind used for Christmas trees	u	30%	-
9405 40 -	<i>Other electric lamps and lighting fittings:</i>			
9405 40 10 ---	Searchlights and spotlights	u	30%	-
9405 40 90 ---	Other	u	30%	-
9405 50 -	<i>Non-electrical lamps and lighting fittings:</i>			
9405 50 10 ---	Hurricane lanterns	u	30%	-
9405 50 20 ---	Miner's safety lamps	u	30%	-
	<i>Oil pressure lamps:</i>			
9405 50 31 ----	Kerosene pressure lanterns	u	30%	-
9405 50 39 ----	Other	u	30%	-
9405 50 40 ---	Solar lanterns or lamps	u	30%	-
	<i>Other oil lamps:</i>			
9405 50 51 ----	Metal	u	30%	-
9405 50 59 ----	Other	u	30%	-
9405 60 -	<i>Illuminated signs, illuminated name-plates and the like :</i>			
9405 60 10 ---	Of plastic	u	30%	-
9405 60 90 ---	Of other materials	u	30%	-
	<i>Parts:</i>			
9405 91 00 --	Of glass	kg.	30%	-
9405 92 00 --	Of plastics	kg.	30%	-
9405 99 00 --	Other	kg.	30%	-
9406	PREFABRICATED BUILDINGS			
9406 00 -	<i>Prefabricated buildings :</i>			
	<i>Green houses:</i>			
9406 00 11 ----	Green house - in ready to assemble sets	u	30%	-
9406 00 19 ----	Other	u	30%	-
	<i>Other :</i>			
9406 00 91 ----	Prefabricated housing material	u	30%	-
9406 00 92 ----	Prefabricated construction for cold storage	u	30%	-
9406 00 93 ----	Silos for storing ensilage	u	30%	-
9406 00 99 ----	Other	u	30%	-

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES

1. This Chapter does not cover :

- (a) christmas tree candles (heading 3406);
- (b) fireworks or other pyrotechnic articles of heading 3604;
- (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
- (d) sports bags or other containers of heading 4202, 4303 or 4304;
- (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
- (i) unmounted glass eyes for dolls or other toys, of heading 7018;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) bells, gongs or the like of heading 8306;
- (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
- (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) children's bicycles (heading 8712);
- (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
- (r) decoy calls or whistles (heading 9208);
- (s) arms or other articles of Chapter 93;
- (t) electric garlands of all kinds (heading 9405); or
- (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9501	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES			
9501 00	- <i>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:</i>			
9501 00 10	--- Wheel toys designed to be ridden by children; dolls carriages	kg.	30%	-
9501 00 90	--- Parts	kg.	30%	-
9502	DOLLS REPRESENTING ONLY HUMAN BEINGS			
9502 10	- <i>Dolls, whether or not dressed:</i>			
9502 10 10	--- Of wood	kg.	30%	-
9502 10 20	--- Of metal	kg.	30%	-
9502 10 30	--- Of plastics	kg.	30%	-
9502 10 90	--- Other	kg.	30%	-
	- <i>Parts and accessories:</i>			
9502 91 00	-- Garments and accessories therefor, foot-wear and headgear	kg.	30%	-
9502 99 00	-- Other	kg.	30%	-
9503	OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS			
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	kg.	30%	-
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading 9503 10	kg.	30%	-
9503 30 00	- Other construction sets and constructional toys	kg.	30%	-
	- <i>Toys representing animals or non-human creatures:</i>			
9503 41 00	-- Stuffed	u	30%	-
9503 49	-- <i>Other:</i>			
9503 49 10	--- Of wood	u	30%	-
9503 49 20	--- Of metal	u	30%	-
9503 49 30	--- Of plastics	u	30%	-
9503 49 90	--- Other	u	30%	-
9503 50	- <i>Toy musical instruments and apparatus:</i>			
9503 50 10	--- Instruments and apparatus	u	30%	-
9503 50 90	--- Parts	u	30%	-
9503 60	- <i>Puzzles:</i>			
9503 60 10	--- Of wood	u	30%	-
9503 60 90	--- Other	u	30%	-
9503 70	- <i>Other toys, put up in sets or outfits:</i>			
9503 70 10	--- Of plastics	u	30%	-
9503 70 90	--- Other	u	30%	-
9503 80	- <i>Other toys and models, incorporating a motor:</i>			
9503 80 10	--- Toys and models	u	30%	-
9503 80 90	--- Parts	u	30%	-
9503 90	- <i>Other:</i>			
9503 90 10	--- Toy weapons	u	30%	-
9503 90 20	--- Other toys	u	30%	-
9503 90 90	--- Parts	u	30%	-
9504	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PENTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT			
9504 10 00	- Video games of a kind used with a television receiver	u	30%	-
9504 20 00	- Articles and accessories for billiards	u	30%	-
9504 30	- <i>Other games, operated by coins, bank notes (paper currency), discs or other similar articles, other than bowling alley-equipment:</i>			
9504 30 10	--- Carom Board, with or without coins and strikers	u	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9504 30 20 ---	Automatic bowling alley equipment	u	30%	-
9504 30 90 ---	Other	u	30%	-
9504 40 00 -	Playing cards	u	30%	-
9504 90 -	Other :			
9504 90 10 ---	Chess set, all types	u	30%	-
9504 90 90 ---	Other	u	30%	-
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES			
9505 10 00 -	Articles for Christmas festivities	kg.	30%	-
9505 90 -	Other :			
9505 90 10 ---	Magical equipments	kg.	30%	-
9505 90 90 ---	Other	kg.	30%	-
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS			
	- <i>Snow-skis and other snow-ski equipment :</i>			
9506 11 00 --	Skis	u	25%	-
9506 12 00 --	Ski-fastenings (ski-bindings)	kg.	25%	-
9506 19 00 --	Other	kg.	25%	-
	- <i>Water-skis, surf-boards, sailboards and other water-sport equipment:</i>			
9506 21 00 --	Sailboards	u	25%	-
9506 29 00 --	Other	u	25%	-
	- <i>Golf clubs and other golf equipment:</i>			
9506 31 00 --	Clubs, complete	u	25%	-
9506 32 00 --	Balls	u	25%	-
9506 39 00 --	Other	kg.	25%	-
9506 40 00 -	Articles and equipment for table-tennis	u	25%	-
	- <i>Tennis, badminton or similar rackets, whether or not strung:</i>			
9506 51 00 --	Lawn-tennis rackets, whether or not strung	u	25%	-
9506 59 --	Other :			
9506 59 10 ---	Squash or racketball badminton rackets, whether or not strung	u	25%	-
9506 59 90 ---	Other	u	25%	-
	- <i>Balls, other than golf balls and table-tennis balls:</i>			
9506 61 00 --	Lawn-tennis balls	u	25%	-
9506 62 --	Inflatable:			
9506 62 10 ---	Football	u	25%	-
9506 62 20 ---	Volley ball	u	25%	-
9506 62 30 ---	Basket ball	u	25%	-
9506 62 90 ---	Other	u	25%	-
9506 69 --	Other :			
9506 69 10 ---	Hockey ball	u	25%	-
9506 69 20 ---	Cricket ball	u	25%	-
9506 69 30 ---	Golf ball	u	25%	-
9506 69 40 ---	Rugby ball	u	25%	-
9506 69 90 ---	Other	u	25%	-
9506 70 00 -	Ice skates and roller skates, including skating boots with skates attached	u	25%	-
	- <i>Other :</i>			
9506 91 --	Articles and equipment for general physical exercise, gymnastics or athletics:			
9506 91 10 ---	Boxing equipment	kg.	25%	-
9506 91 90 ---	Other	kg.	25%	-
9506 99 --	Other :			
9506 99 10 ---	Badminton shuttle cocks	u	25%	-
9506 99 20 ---	Leg pads and bats for cricket	u	25%	-
9506 99 30 ---	Shoulder pads for football	u	25%	-
9506 99 40 ---	Hockey sticks and blades	u	25%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9506 99 50 ---	Polo sticks including blades, shafts and heads	u	25%	-
9506 99 60 ---	Sports net	u	25%	-
9506 99 70 ---	Tennis and badminton racket pressures	u	25%	-
9506 99 80 ---	Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	25%	-
9506 99 90 ---	Other	u	25%	-
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES			
9507 10 00 -	Fishing rods	u	25%	-
9507 20 00 -	Fish-hooks, whether or not snelled	kg.	25%	-
9507 30 00 -	Fishing reels	u	25%	-
9507 90 -	Other :			
9507 90 10 ---	Fish landing and butterfly nets	u	25%	-
9507 90 90 ---	Other	u	25%	-
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES			
9508 10 00 -	Travelling circuses and travelling menageries	kg.	30%	-
9508 90 00 -	Other	kg.	30%	-

CHAPTER 96

Miscellaneous manufactured articles

NOTES

1. This Chapter does not cover :

- (a) pencils for cosmetic or toilet uses (Chapter 33);
- (b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) imitation Jewellery (heading 7117);
- (d) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
- (f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);
- (g) articles of Chapter 91 (for example, clock or watch cases);
- (h) musical instruments or parts or accessories thereof (Chapter 92);
- (ij) articles of Chapter 93 (arms and parts thereof);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (toys, games, sports requisites);
- (m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, the expression "vegetable or mineral carving material" means:

(a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)			
9601 10 00	- Worked ivory and articles of ivory	kg.	30%	-
9601 90	- Other :			
9601 90 10	--- Worked tortoise-shell and articles thereof	kg.	30%	-
9601 90 20	--- Worked mother-of-pearl and articles thereof	kg.	30%	-
9601 90 30	--- Worked bone (excluding whale bone) and articles thereof	kg.	30%	-
9601 90 40	--- Worked horn, coral and other animal carving material and articles thereof	kg.	30%	-
9601 90 90	--- Other	kg.	30%	-
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN			
9602 00	- <i>Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:</i>			
9602 00 10	--- Worked vegetable carving material and articles thereof	kg.	30%	-
9602 00 20	--- Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	30%	-
9602 00 30	--- Gelatin capsules, empty	kg.	30%	-
9602 00 40	--- Other articles of unhardened gelatin	kg.	30%	-
9602 00 90	--- Other	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)			
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles - <i>Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:</i>	u	30%	-
9603 21 00	-- Tooth brushes including dental-plate brushes	u	30%	-
9603 29 00	-- Other	u	30%	-
9603 30	- <i>Artists' brushes, writing brushes and similar brushes for the application of cosmetics:</i>			
9603 30 10	--- Artist brushes	u	30%	-
9603 30 20	--- Brushes for the application of cosmetics	u	30%	-
9603 30 90	--- Other	u	30%	-
9603 40	- <i>Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers:</i>			
9603 40 10	--- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30)	u	30%	-
9603 40 20	--- Paint pads and rollers	u	30%	-
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	u	30%	-
9603 90 00	- Other	u	30%	-
9604 00 00	HAND SIEVES AND HAND RIDDLES	u	30%	-
9605	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING			
9605 00	- <i>Travel sets for personal toilet, sewing or shoe or clothes cleaning :</i>			
9605 00 10	--- For personal toilet	u	30%	-
9605 00 90	--- Other	u	30%	-
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS			
9606 10	- <i>Press-fasteners, snap-fasteners and press-studs and parts thereof :</i>			
9606 10 10	--- Press-fasteners, snap-fasteners and press-studs	kg.	30%	-
9606 10 20	--- Parts	kg.	30%	-
	- <i>Buttons :</i>			
9606 21 00	-- Of plastics, not covered with textile material	kg.	30%	-
9606 22 00	-- Of base metals, not covered with textile material	kg.	30%	-
9606 29	-- <i>Other :</i>			
9606 29 10	--- Button of coconut shell or wood	kg.	30%	-
9606 29 90	--- Other	kg.	30%	-
9606 30	- <i>Button moulds and other parts of buttons; button blanks :</i>			
9606 30 10	--- Button blanks	kg.	30%	-
9606 30 90	--- Other	kg.	30%	-
9607	SLIDE FASTENERS AND PARTS THEREOF			
	- <i>Slide fasteners :</i>			
9607 11	-- <i>Fitted with chain scoops of base metal :</i>			
9607 11 10	--- Zip fasteners	kg.	30%	-
9607 11 90	--- Other	kg.	30%	-
9607 19	-- <i>Other :</i>			
9607 19 10	--- Zip fasteners	kg.	30%	-
9607 19 90	--- Other	kg.	30%	-
9607 20 00	- Parts	kg.	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609			
9608 10	- <i>Ball point pens :</i>			
9608 10 10	--- With liquid ink (for rolling ball pen)	u	30%	-
9608 10 90	--- Other	u	30%	-
9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	30%	-
	- <i>Fountain pens, stylograph pens and other pens:</i>			
9608 31	-- <i>Indian ink drawing pens:</i>			
9608 31 10	--- Stylograph pens	u	30%	-
9608 31 90	--- Other	u	30%	-
9608 39	-- <i>Other :</i>			
9608 39 10	--- High value writing instruments including fountain pens and ball point pens (US \$ 100 and above c.i.f. per unit)	u	30%	-
9608 39 20	--- With body or cap of precious metal or rolled precious metal	u	30%	-
	--- <i>Other fountain pen :</i>			
9608 39 31	---- With body or cap of precious metal or rolled precious metal	u	30%	-
9608 39 39	---- Other	u	30%	-
	--- <i>Other :</i>			
9608 39 91	---- With body or cap of precious metal or rolled precious metal	u	30%	-
9608 39 99	---- Other	u	30%	-
9608 40 00	- Propelling or sliding pencils	u	30%	-
9608 50 00	- Sets of articles from two or more of the foregoing sub-headings	u	30%	-
9608 60	- <i>Refills for ball point pens, comprising the ball point and ink-reservoir :</i>			
9608 60 10	--- With liquid ink (for rolling ball-pen)	u	30%	-
9608 60 90	--- Other	u	30%	-
	- <i>Other :</i>			
9608 91	-- <i>Pen nibs and nib points :</i>			
9608 91 10	--- Nib points for pen	u	30%	-
9608 91 20	--- Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	u	30%	-
9608 91 30	--- Other pen nibs	u	30%	-
	--- <i>Other :</i>			
9608 91 91	---- Of metal	u	30%	-
9608 91 99	---- Other	u	30%	-
9608 99	-- <i>Other :</i>			
9608 99 10	--- Pen holders, pencil holders and similar holders	kg.	30%	-
9608 99 90	--- Other	kg.	30%	-
9609	PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS			
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	kg.	30%	-
9609 20 00	- Pencil leads, black or coloured	kg.	30%	-
9609 90	- <i>Other :</i>			
9609 90 10	--- Slate pencils	kg.	30%	-
9609 90 20	--- Other pencils	kg.	30%	-
9609 90 30	--- Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	kg.	30%	-
9609 90 90	--- Other	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9610 00 00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	kg.	30%	-
9611 00 00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSED LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	kg.	30%	-
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES			
9612 10	- Ribbons:			
9612 10 10	--- Computer printer ribbon	u	30%	-
9612 10 20	--- Ribbon for typewriters, other than electronic and similar machines	u	30%	-
9612 10 30	--- Ribbon for electronic typewriter	u	30%	-
9612 10 90	--- Other	u	30%	-
9612 20 00	- Ink-pads	u	30%	-
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS			
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	u	30%	-
9613 20 00	- Pocket lighters, gas fuelled, refillable	u	30%	-
9613 80	- Other lighters:			
9613 80 10	--- Electronic	u	30%	-
9613 80 90	--- Other	u	30%	-
9613 90 00	- Parts	u	30%	-
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF			
9614 20 00	- Pipes and pipe bowls	u	30%	-
9614 90	- Other :			
9614 90 10	--- Huble and buble of base metal	kg.	30%	-
9614 90 20	--- Hookah of coconut shell	kg.	30%	-
9614 90 90	--- Other	kg.	30%	-
9615	COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF			
	- Combs, hair-slides and the like:			
9615 11 00	-- Of hard rubber or plastics	kg.	30%	-
9615 19 00	-- Other	kg.	30%	-
9615 90 00	- Other	kg.	30%	-
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS			
9616 10	? Scent sprays and similar toilet sprays, and mounts and heads therefor:			
9616 10 10	--- Scent sprays and similar toilet sprays	kg.	30%	-
9616 10 20	--- Mounts and heads	kg.	30%	-
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	30%	-
9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS			
9617 00	- Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:			
	--- Vacuum flasks and other vacuum vessels, complete with case:			
9617 00 11	---- Vacuum flasks having a capacity not exceeding 0.75 l	kg.	30%	-

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9617 00 12 ----	Vacuum flasks having a capacity exceeding 0.75 l	kg.	30%	-
9617 00 13 ----	Casserol and other vacuum containers	kg.	30%	-
9617 00 19 ----	Other	kg.	30%	-
9617 00 90 ---	Parts (other than glass inners)	kg.	30%	-
9618 00 00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING	kg.	30%	-

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

NOTES

1. This Chapter does not cover :

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(b) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES, COLLAGES AND SIMILAR DECORATIVE PLAQUES			
9701 10	- <i>Paintings, drawings and pastels :</i>			
9701 10 10	--- Madhubani paintings (on textiles)	u	30%	-
9701 10 20	--- Kalamkari paintings (on textiles)	u	30%	-
9701 10 30	--- Rajasthani paintings (on textiles)	u	30%	-
9701 10 90	--- Other	u	30%	-
9701 90	- <i>Other :</i>			
9701 90 91	---- Domestic articles of wood (hand decorated)	kg.	30%	-
9701 90 92	---- Restaurant decoration of plastics	kg.	30%	-
9701 90 99	---- Other	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9702 00 00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	u	30%	-
9703	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL			
9703 00	- <i>Original sculptures and statuary, in any material:</i>			
9703 00 10	--- Original sculptures and statuary, in metal	u	30%	-
9703 00 20	--- Original sculptures and statuary, in stone	u	30%	-
9703 00 90	--- Original sculptures and statuary, in other materials	u	30%	-
9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 4907			
9704 00	- <i>Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907:</i>			
9704 00 10	--- Used postal stamp	kg.	Free	-
9704 00 20	--- Used or unused first-day covers for philatelists	kg.	Free	-
9704 00 90	--- Other	kg.	Free	-
9705	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST			
9705 00	- <i>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:</i>			
9705 00 10	--- Stuffed animals and birds (taxidermy)	kg.	30%	-
9705 00 90	--- Other	kg.	30%	-
9706 00 00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	kg.	30%	-

CHAPTER 98

Project imports; laboratory chemicals; passengers' baggage, personal importations by air or post; ship stores

NOTES

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.

3. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.

4. Headings 9803 and 9804 are taken not to apply to :

- (a) motor vehicles;
- (b) alcoholic drinks;
- (c) goods imported through courier service.

5. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.

6. Heading 9804 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9801	<p>ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILIARY EQUIPMENT (INCLUDING THOSE REQUIRED FOR RESEARCH AND DEVELOPMENT PURPOSES, TESTING AND QUALITY CONTROL), AS WELL AS ALL COMPONENTS (WHETHER FINISHED OR NOT) OR RAW MATERIALS FOR THE MANUFACTURE OF THE AFORESAID ITEMS AND THEIR COMPONENTS, REQUIRED FOR THE INITIAL SETTING UP OF A UNIT, OR THE SUBSTANTIAL EXPANSION OF AN EXISTING UNIT, OF A SPECIFIED :</p> <p>(1) INDUSTRIAL PLANT,</p> <p>(2) IRRIGATION PROJECT,</p> <p>(3) POWER PROJECT,</p> <p>(4) MINING PROJECT,</p> <p>(5) PROJECT FOR THE EXPLORATION FOR OIL OR OTHER MINERALS, AND</p> <p>(6) SUCH OTHER PROJECTS AS THE CENTRAL GOVERNMENT MAY, HAVING REGARD TO THE ECONOMIC DEVELOPMENT OF THE COUNTRY NOTIFY IN THE OFFICIAL GAZETTE IN THIS BEHALF; AND SPARE PARTS, OTHER RAW MATERIALS (INCLUDING SEMI-FINISHED MATERIAL) OR CONSUMABLE STORES NOT EXCEEDING 10% OF THE VALUE OF THE GOODS SPECIFIED ABOVE PROVIDED THAT SUCH SPARE PARTS, RAW MATERIALS OR CONSUMABLE STORES ARE ESSENTIAL FOR THE MAINTENANCE OF THE PLANT OR PROJECT MENTIONED IN (1) TO (6) ABOVE</p>			
9801 00	<p>- All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:</p> <p>(1) industrial plant,</p> <p>(2) irrigation project,</p> <p>(3) power project,</p>			

OFFICIAL GAZETTE — GOVT. OF GOA
(SUPPLEMENT)

SERIES I No. 13

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(4) mining project.			
	(5) project for the exploration for oil or other minerals, and			
	(6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above:			
	--- Machinery:			
9801 00 11 ----	For industrial plant project	kg.	25%	-
9801 00 12 ----	For irrigation plant	kg.	25%	-
9801 00 13 ----	For power project	kg.	25%	-
9801 00 14 ----	For mining project	kg.	25%	-
9801 00 15 ----	Project for exploration of oil or other minerals	kg.	25%	-
9801 00 19 ----	For other projects	kg.	25%	-
9801 00 20 ---	Components (whether or not finished) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	kg.	25%	-
9801 00 30 ---	Spare parts and other raw materials (including semi-finished materials or consumable stores) for the maintenance of plant or project	kg.	25%	-
9802 00 00	LABORATORY CHEMICALS	kg.	30%	-
9803 00 00	ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR A MEMBER OF A CREW IN HIS BAGGAGE	kg.	150%	-
9804	ALL DUTIABLE ARTICLES, INTENDED FOR PERSONAL USE, IMPORTED BY POST OR AIR, AND EXEMPTED FROM ANY PROHIBITION IN RESPECT OF THE IMPORTS THEREOF UNDER THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992 (22 OF 1992) BUT EXCLUDING ARTICLES FALLING UNDER HEADING 9803			
9804 10 00 -	Drugs and medicines	kg.	30%	-
9804 90 00 -	Other	kg.	30%	-
9805	THE FOLLOWING ARTICLES OF STORES ON BOARD OF A VESSEL OR AIRCRAFT ON WHICH DUTY IS LEVIABLE UNDER THE CUSTOMS ACT, 1962 (52 OF 1962), NAMELY:			
9805 10 00 -	Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	kg.	30%	-
9805 90 00 -	All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products.	kg.	30%	-

Repeal and saving.

4. (1) The Customs Tariff (Amendment) Ordinance, 2003 is hereby repealed.

Ord.
1 of 2003.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

Notification

10/2/2005-LA

The Central Excise Tariff (Amendment) Act, 2004 (Central Act No. 5 of 2005), which has been passed by the Parliament and assented to by the President of India on 22-02-2005 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 23-02-2005, is hereby published for general information of the public.

Sharad G. Marathe, Under Secretary (Drafting).

Panaji, 18th October, 2005.

THE CENTRAL EXCISE TARIFF (AMENDMENT) ACT, 2004

AN

ACT

further to amend the Central Excise Tariff Act, 1985.

Be it enacted by Parliament in the Fifty-fifth year of the Republic of India as follows:—

1. (1) This Act may be called the Central Excise Tariff (Amendment) Act, 2004.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

5 of 1986 2. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the principal Act), after section 4, the following section shall be inserted, namely:—

Insertion of new section 5.

“5. (1) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the First Schedule and the Second Schedule:

Power of Central Government to amend First and Second Schedules.

Provided that such amendment shall not alter or affect in any manner the rates specified in the First Schedule and the Second Schedule in respect of goods at which duties of excise shall be leviable on the goods under the Central Excise Act, 1944.

1 of 1944

(2) Every notification issued under sub-section (1) shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.”.

Substitution of
new Schedules
for First
Schedule and
Second
Schedule.

3. For the First Schedule and the Second Schedule to the principal Act, the following Schedules shall be substituted, namely:—

‘THE FIRST SCHEDULE—EXCISE TARIFF

(See section 2)

General rules for the interpretation of this Schedule

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

(a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

(b) subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

General Explanatory Notes

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by “-”, the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by “---”, the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has “-”. Where the description of an article or group of articles is preceded by “----” or “-----”, the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has “-” or “---”.

2. The abbreviation “%” in column (4) of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods fixed, defined or deemed to be, as the case may be, under or in sub-section (2) read with sub-section (3) of section 3 or section 4 or section 4A of the Central Excise Act, 1944, the duty being equal to such percentage of the value as is indicated in that column.

1 of 1944.

Additional Notes

In this Schedule,—

(1) (a) “heading”, in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) “sub-heading”, in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) “tariff item” means a description of goods in the list of tariff provisions accompanying either eight-digit number and the rate of the duty of excise or eight-digit number with blank in the column of the rate of duty;

(2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(3) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics.

LIST OF ABBREVIATIONS USED

Abbreviations	For
Amps	Ampere(s)
Bq/g	Beequeral per gram
cc	Cubic centimetre
cg	Centigram(s)
Ci/g	Curie per gram
c/k	Carats (1 metric carat = 2×10^{-4} kg)
cm	Centimetre(s)
cm ³	Cubic centimetre(s)
dyne/Cm	Dyne per centimetre
g	Gram(s)
g/cm ³	Gram per cubic centimetre
gi F/S	Gram of fissile isotopes
g/m ²	Gram per square metre
g.v.w.	Gross vehicle weight
HP	Horse Power
K cal/Kg	Kilocalorie per Kilogram
kg.	Kilogram(s)
kPa	Kilo Pascal
kPa. m ² /g	Kilo Pascal square metre per gram
kN/m	Kilo Newton/Metre
kVA	Kilovolt Ampere(s)
kvar	Kilovolt ampere reactive (s)
kW	Kilo Watt
l	Litre(s)
m	Metre(s)
m ²	Square metre(s)
m ³	Cubic metre(s)
mm	Millimetre(s)
mN	Milli Newton
MPa	Milli pascal
mt	Metric tonne
MW	Mega Watt
N/m	Newton per metre
pa	Number of pairs

Abbreviations	For
Rs.	Rupees
sq.	Square
SWG	Standard Wire Gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
V	Volt(s)
Vol.	Volume
W	Watt
1000 kWh	1000 kilowatt hours

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout this Schedule, any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except:

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
- (b) cultures of micro-organisms and other products of heading 3002; and
- (c) animals of heading 9508.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0101	LIVE HORSES, ASSES, MULES AND HINNIES		
0101 10	- <i>Pure-bred breeding animals:</i>		
0101 10 10	--- Horses	u	
0101 10 20	--- Asses	u	
0101 10 90	--- Other	u	
0101 90	- <i>Other:</i>		
0101 90 10	--- Horses for Polo	u	
0101 90 20	--- Asses, mules and hinnies as live-stock	u	
0101 90 90	--- Other	u	
0102	LIVE BOVINE ANIMALS		
0102 10	- <i>Pure-bred breeding animals:</i>		
0102 10 10	--- Bulls, adult	u	
0102 10 20	--- Cows, adult	u	
0102 10 30	--- Buffaloes, adult and calves	u	
0102 10 90	--- Other	u	
0102 90	- <i>Other:</i>		
0102 90 10	--- Bulls, adult	u	
0102 90 20	--- Buffaloes, adult and calves	u	
0102 90 90	--- Other	u	
0103	LIVE SWINE		
0103 10 00	- <i>Pure-bred breeding animals</i>	u	
	- <i>Other:</i>		
0103 91 00	-- Weighing less than 50 kg.	u	
0103 92 00	-- Weighing 50 kg. or more	u	
0104	LIVE SHEEP AND GOATS		
0104 10	- <i>Sheep:</i>		
0104 10 10	--- Sheep including lamb for breeding purpose	u	
0104 10 90	--- Other	u	
0104 20 00	- Goats	u	
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
	- <i>Weighing not more than 185 g:</i>		
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	u	
0105 12 00	-- Turkeys	u	
0105 19 00	-- Other	u	
	- <i>Other:</i>		
0105 92 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2000 g	u	
0105 93 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2000 g	u	
0105 99 00	-- Other	u	
0106	OTHER LIVE ANIMALS		
	- <i>Mammals:</i>		
0106 11 00	-- Primates	u	
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	
0106 19 00	-- Other	u	
0106 20 00	-- Reptiles (including snakes and turtles)	u	
	- <i>Birds:</i>		
0106 31 00	-- Birds of prey	u	
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	
0106 39 00	-- Other	u	
0106 90	- <i>Other:</i>		
0106 90 10	--- Bees and other insects, not elsewhere included or specified	u	
0106 90 20	--- Pureline Stock	u	
0106 90 90	--- Other	u	

CHAPTER 2

Meat and edible meat offal

NOTE

This Chapter does not cover:

(a) products of the kinds described in headings 0201 to 0208 or heading 0210, unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0201	MEAT OF BOVINE ANIMALS, FRESH AND CHILLED		
0201 10 00	- Carcasses and half-carcasses	kg.	Nil
0201 20 00	- Other cuts with bone in	kg.	Nil
0201 30 00	- Boneless	kg.	Nil
0202	MEAT OF BOVINE ANIMALS, FROZEN		
0202 10 00	- Carcasses and half-carcasses	kg.	Nil
0202 20 00	- Other cuts with bone in	kg.	Nil
0202 30 00	- Boneless	kg.	Nil
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN		
	- <i>Fresh or chilled:</i>		
0203 11 00	-- Carcasses and half-carcasses	kg.	Nil
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 19 00	-- Other	kg.	Nil
	- <i>Frozen:</i>		
0203 21 00	-- Carcasses and half-carcasses	kg.	Nil
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 29 00	-- Other	kg.	Nil
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg.	Nil
	- <i>Other meat of sheep, fresh or chilled:</i>		
0204 21 00	-- Carcasses and half-carcasses	kg.	Nil
0204 22 00	-- Other cuts with bone in	kg.	Nil
0204 23 00	-- Boneless	kg.	Nil
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	kg.	Nil
	- <i>Other meat of sheep, frozen:</i>		
0204 41 00	-- Carcasses and half-carcasses	kg.	Nil
0204 42 00	-- Other cuts with bone in	kg.	Nil
0204 43 00	-- Boneless	kg.	Nil
0204 50 00	- Meat of goats	kg.	Nil
0205 00 00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN		
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN		
0206 10 00	- Of bovine animals, fresh or chilled	kg.	Nil
	- <i>Of bovine animals, frozen:</i>		
0206 21 00	-- Tongues	kg.	Nil
0206 22 00	-- Livers	kg.	Nil
0206 29 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0206 30 00	- Of swine, fresh or chilled	kg.	Nil
	- <i>Of swine, frozen:</i>		
0206 41 00	-- Livers	kg.	Nil
0206 49 00	-- Other	kg.	Nil
0206 80	- <i>Other, fresh or chilled:</i>		
0206 80 10	--- Of sheep or goats	kg.	Nil
0206 80 90	--- Other	kg.	Nil
0206 90	- <i>Other, frozen:</i>		
0206 90 10	--- Of sheep or goats	kg.	Nil
0206 90 90	--- Other	kg.	Nil
0207	MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN		
	- <i>Of fowls of the species Gallus domesticus:</i>		
0207 11 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 12 00	-- Not cut in pieces, frozen	kg.	Nil
0207 13 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 14 00	-- Cuts and offal, frozen	kg.	Nil
	- <i>Of turkeys:</i>		
0207 24 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 25 00	-- Not cut in pieces, frozen	kg.	Nil
0207 26 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 27 00	-- Cuts and offal, frozen	kg.	Nil
	- <i>Of ducks, geese or guinea fowls:</i>		
0207 32 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 33 00	-- Not cut in pieces, frozen	kg.	Nil
0207 34 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 35 00	-- Other, fresh or chilled	kg.	Nil
0207 36 00	-- Other, frozen	kg.	Nil
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
0208 10 00	- Of rabbits or hares	kg.	Nil
0208 20 00	- Frogs' legs	kg.	Nil
0208 30 00	- Of primates	kg.	Nil
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order <i>sirenia</i>)	kg.	Nil
0208 50 00	- Of reptiles (including snakes and turtles)	kg.	Nil
0208 90	- <i>Other:</i>		
0208 90 10	--- Of wild animals	kg.	Nil
0208 90 90	--- Other	kg.	Nil
0209 00 00	PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	kg.	Nil
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
	- <i>Meat of swine:</i>		
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0210 12 00	-- Bellies (streaky) and cuts thereof	kg.	Nil
0210 19 00	-- Other	kg.	Nil
0210 20 00	- Meat of bovine animals	kg.	Nil
	- <i>Other, including edible flours and meals of meat and meat offal:</i>		
0210 91 00	-- Of primates	kg.	Nil
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order <i>sirenia</i>)	kg.	Nil
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	Nil
0210 99 00	-- Other	kg.	Nil

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES

1. This Chapter does not cover :

(a) mammals of heading 0106;

(b) meat of mammals of heading 0106 (heading 0208 or 0210);

(c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0301	LIVE FISH		
0301 10 00 -	Ornamental Fish	kg.	Nil
-	Other Live Fish:		
0301 91 00 --	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0301 92 00 --	Eels (<i>Anguilla</i> spp.)	kg.	Nil
0301 93 00 --	Carp	kg.	Nil
0301 99 00 --	Other	kg.	Nil
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
-	<i>Salmonidae</i> , excluding livers and roes:		
0302 11 00 --	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0302 12 00 --	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0302 19 00 --	Other	kg.	Nil
-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302 21 00 --	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg.	Nil
0302 22 00 --	Plaice (<i>Pleuronectes platessa</i>)	kg.	Nil
0302 23 00 --	Sole (<i>Solea</i> spp.)	kg.	Nil
0302 29 00 --	Other	kg.	Nil
-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes:		
0302 31 00 --	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0302 32 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	Nil
0302 33 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0302 34 00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg.	Nil
0302 35 00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg.	Nil
0302 36 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg.	Nil
0302 39 00	-- Other	kg.	Nil
0302 40 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) excluding livers and roes	kg.	Nil
0302 50 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes:	kg.	Nil
0302 61 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>) brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0302 62 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0302 63 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0302 64 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0302 65 00	-- Dogfish and other sharks	kg.	Nil
0302 66 00	-- Eels (<i>Anguilla spp.</i>)	kg.	Nil
0302 69	-- Other:		
0302 69 10	--- Hilsa	kg.	Nil
0302 69 20	--- Dara	kg.	Nil
0302 69 30	--- Pomfret	kg.	Nil
0302 69 90	--- Other	kg.	Nil
0302 70 00	- Livers and roes	kg.	Nil
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
0303 11 00	-- Sockeye salmon (red-salmon) (<i>oncorhynchus nerka</i>)	kg.	Nil
0303 19 00	-- Other	kg.	Nil
	- Other salmonidae, excluding livers and roes:		
0303 21 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0303 22 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0303 29 00	-- Other	kg.	Nil
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303 31 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg.	Nil
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	kg.	Nil
0303 33 00	-- Sole (<i>Solea spp.</i>)	kg.	Nil
0303 39 00	-- Other	kg.	Nil
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>], excluding livers and roes:		
0303 41 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 42 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	Nil
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	-- Bigeye tunas (<i>thunnus obesus</i>)	kg.	Nil
0303 45 00	-- Bluefin tunas (<i>thunnus thynnus</i>)	kg.	Nil
0303 46 00	-- Southern bluefin tunas (<i>thunnus maccoyii</i>)	kg.	Nil
0303 49 00	-- Other	kg.	Nil
0303 50 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg.	Nil
0303 60 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes :	kg.	Nil
0303 71 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0303 72 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0303 73 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0303 74 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0303 75 00	-- Dogfish and other sharks	kg.	Nil
0303 76 00	-- Eels (<i>Anguilla spp.</i>)	kg.	Nil
0303 77 00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg.	Nil
0303 78 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0303 79	-- Other :		
0303 79 10	--- Hilsa	kg.	Nil
0303 79 20	--- Dara	kg.	Nil
0303 79 30	--- Ribbon fish	kg.	Nil
0303 79 40	--- Seer	kg.	Nil
0303 79 50	--- Pomfret (<i>white or silver or black</i>)	kg.	Nil
0303 79 60	--- Ghole	kg.	Nil
0303 79 70	--- Threadfin	kg.	Nil
0303 79 80	--- Croacker, Grouper, Hounder --- Other :	kg.	Nil
0303 79 91	---- Edible fishmaws of wild life	kg.	Nil
0303 79 92	---- Edible shark fins of wild life	kg.	Nil
0303 79 99	---- Other	kg.	Nil
0303 80	- Livers and roes :		
0303 80 10	--- Egg or egg yolk of fish including shrimps	kg.	Nil
0303 80 90	--- Other	kg.	Nil
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
0304 10 00	- Fresh or chilled	kg.	Nil
0304 20	- Frozen fillets :		
0304 20 10	--- Hilsa	kg.	Nil
0304 20 20	--- Shark	kg.	Nil
0304 20 30	--- Seer	kg.	Nil
0304 20 40	--- Tuna	kg.	Nil
0304 20 50	--- Cuttlefish	kg.	Nil
0304 20 90	--- Other	kg.	Nil
0304 90 00	- Other	kg.	Nil
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	- Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	kg.	Nil
	- Smoked fish, including fillets :		
0305 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo Salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0305 49 00	-- Other	kg.	Nil
	- Dried fish, whether or not salted but not smoked :		
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0305 59	-- Other:		
0305 59 10	--- Mumbai Duck	kg.	Nil
0305 59 20	--- Seer without head	kg.	Nil
0305 59 30	--- Sprats	kg.	Nil
0305 59 90	--- Other	kg.	Nil
	- Fish, salted but not dried or smoked and fish in brine :		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	Nil
0305 69	-- Other:		
0305 69 10	--- Mumbai duck	kg.	Nil
0305 69 20	--- Seer without head	kg.	Nil
0305 69 30	--- Sprats	kg.	Nil
0305 69 90	--- Other	kg.	Nil
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
	- Frozen:		
0306 11 00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg.	Nil
0306 12	-- Lobsters (<i>Homarus spp.</i>):		
0306 12 10	--- Whole, cooked	kg.	Nil
0306 12 90	--- Other	kg.	Nil
0306 13	-- Shrimps and prawns:		
	--- Shrimps (<i>scampi</i>)- <i>macrobactium</i> :		
0306 13 11	---- AFD Shrimp	kg.	Nil
0306 13 19	---- Other	kg.	Nil
0306 13 20	--- Prawns	kg.	Nil
0306 14 00	-- Crabs	kg.	Nil
0306 19 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
	- Not frozen:		
0306 21 00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg.	Nil
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	kg.	Nil
0306 23	-- Shrimps and prawns:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0306 23 10 ---	Powdered	kg.	Nil
0306 23 90 ---	Other	kg.	Nil
0306 24 00 --	Crabs	kg.	Nil
0306 29 00 --	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
0307 10 00 -	Oysters	kg.	Nil
	- <i>Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:</i>		
0307 21 00 --	Live, fresh or chilled	kg.	Nil
0307 29 00 --	Other	kg.	Nil
	- <i>Mussels (Mytilus spp., Perna spp.):</i>		
0307 31 00 --	Live, fresh or chilled	kg.	Nil
0307 39 --	Other :		
0307 39 10 ---	Clams, clam meat (<i>bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.</i>)	kg.	Nil
0307 39 90 ---	Other	kg.	Nil
	- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiolo spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):</i>		
0307 41 --	Live, fresh and chilled :		
0307 41 10 ---	Cuttle fish	kg.	Nil
0307 41 20 ---	Squid	kg.	Nil
0307 49 --	Other :		
0307 49 10 ---	Squid tubes, frozen	kg.	Nil
0307 49 20 ---	Whole squids, frozen	kg.	Nil
0307 49 30 ---	Dried squids	kg.	Nil
0307 49 90 ---	Other	kg.	Nil
	- <i>Octopus (Octopus spp.):</i>		
0307 51 00 --	Live, fresh or chilled	kg.	Nil
0307 59 00 --	Other	kg.	Nil
0307 60 00 -	Snails, other than sea snails	kg.	Nil
	- <i>Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption :</i>		
0307 91 00 --	Live, fresh or chilled	kg.	Nil
0307 99 --	Other :		
0307 99 10 ---	Sea shell flesh	kg.	Nil
0307 99 20 ---	Jelly fish (<i>Rhopelina spp.</i>), dried, salted or frozen	kg.	Nil
0307 99 90 ---	Other	kg.	Nil

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading 0405 :

(a) the term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;

(b) the expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5% or more;

(b) a dry matter content, by weight, of at least 70% but not exceeding 85%;
and

(c) they are moulded or capable of being moulded.

4. This Chapter does not cover :

(a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or

(b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).

5. In this Chapter, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.

6. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents, *i.e.*, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	Nil
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	Nil
0401 30 00	- Of a fat content, by weight, exceeding 6%	kg.	Nil
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0402 10	- <i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>		
0402 10 10	--- Skimmed Milk	kg.	Nil
0402 10 20	--- Milk food for babies	kg.	Nil
0402 10 90	--- Other	kg.	Nil
	- <i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>		
0402 21 00	-- Not containing added sugar or other sweetening matter	kg.	Nil
0402 29	-- <i>Other :</i>		
0402 29 10	--- Whole milk	kg.	Nil
0402 29 20	--- Milk for babies	kg.	Nil
0402 29 90	--- Other	kg.	Nil
	- <i>Other :</i>		
0402 91	-- <i>Not containing added sugar or other sweetening matter :</i>		
0402 91 10	--- Condensed milk	kg.	16%
0402 91 90	--- Other	kg.	Nil
0402 99	-- <i>Other :</i>		
0402 99 10	--- Whole milk	kg.	Nil
0402 99 20	--- Condensed milk	kg.	16%
0402 99 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0403	BUTTER MILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA		
0403 10 00	- Yogurt	kg.	Nil
0403 90	- Other:		
0403 90 10	--- Butter milk	kg.	Nil
0403 90 90	--- Other	kg.	Nil
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0404 10	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:</i>		
0404 10 10	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	Nil
0404 10 20	--- Whey, dry, blocks and powdered	kg.	Nil
0404 10 90	--- Other	kg.	Nil
0404 90 00	- Other	kg.	Nil
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
0405 10 00	- Butter	kg.	Nil
0405 20 00	- Dairy spreads	kg.	Nil
0405 90	- Other:		
0405 90 10	--- Butter oil	kg.	Nil
0405 90 20	--- Ghee	kg.	Nil
0405 90 90	--- Other	kg.	Nil
0406	CHEESE AND CURD		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	Nil
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	Nil
0406 30 00	- Processed cheese not grated or powdered	kg.	Nil
0406 40 00	- Blue-veined cheese	kg.	Nil
0406 90 00	- Other cheese	kg.	Nil
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
0407 00	- <i>Birds' eggs, in shell, fresh, preserved or cooked:</i>		
0407 00 10	--- Of the species <i>gallus domesticus</i> and ducks for hatching	u	
0407 00 20	--- Of the species <i>gallus</i> and ducks other than for hatching	u	
0407 00 90	--- Other	u	
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	- <i>Egg yolks:</i>		
0408 11 00	-- Dried	kg.	
0408 19 00	-- Other	kg.	

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0408 91 00	- Other: -- Dried	kg.	
0408 99 00	-- Other	kg.	
0409 00 00	NATURAL HONEY	kg.	
0410	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0410 00	- <i>Edible products of animal origin, not elsewhere specified or included:</i>		
0410 00 10	--- Of wild animals	kg.	Nil
0410 00 20	--- Turtle eggs and Salanganes' nests ("birds' nests")	kg.	Nil
0410 00 90	--- Other	kg.	Nil

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

(a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

(c) animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

SUPPLEMENTARY NOTE

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0501	HUMAN HAIR, UNWORKED, WHETHER OR, NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR		
0501 00	- <i>Human hair, unworked, whether or not washed or scoured; Waste of human hair:</i>		
0501 00 10	--- Human hair, unworked, whether or not washed or scoured	kg.	Nil
0501 00 20	--- Waste of human hair	kg.	Nil
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
0502 10	- <i>Pigs', hogs' or boars' bristles and hair and waste thereof:</i>		
0502 10 10	--- Pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 10 20	--- Waste of pigs', hogs' or boars' bristles and hair	kg.	Nil
0502 90	- <i>Other:</i>		
0502 90 10	--- Badger hair and other brush making hair	kg.	Nil
0502 90 20	--- Yak tail hair	kg.	Nil
0502 90 90	--- Other	kg.	Nil
0503 00 00	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0504 00	- <i>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</i>		
0504 00 10	--- Guts of cattle for natural food casings	kg.	Nil
0504 00 20	--- Guts of sheep and goats for natural food casings	kg.	Nil
	--- <i>Guts of other animals for natural food casings:</i>		
0504 00 31	---- Of wild animals	kg.	Nil
0504 00 39	---- Other	kg.	Nil
	--- <i>Guts other than for natural food casings:</i>		
0504 00 41	---- Of wild animals	kg.	Nil
0504 00 49	---- Other	kg.	Nil
	--- <i>Bladders and stomachs:</i>		
0504 00 51	---- Of wild animals	kg.	Nil
0504 00 59	---- Other	kg.	Nil
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS		
0505 10	- <i>Feathers of a kind used for stuffing; down:</i>		
0505 10 10	--- Of wild birds	kg.	Nil
0505 10 90	--- Other	kg.	Nil
0505 90	- <i>Other:</i>		
0505 90 10	--- Peacock tail and wing feather (trimmed or not)	kg.	Nil
	--- <i>Other feather (excluding for stuffing purpose):</i>		
0505 90 21	---- Of wild birds	kg.	Nil
0505 90 29	---- Other	kg.	Nil
	--- <i>Powder and waste of feathers or parts of feathers:</i>		
0505 90 31	---- Of wild birds	kg.	Nil
0505 90 39	---- Other	kg.	Nil
	--- <i>Skins and other parts:</i>		
0505 90 91	---- Of wild birds	kg.	Nil
0505 90 99	---- Other	kg.	Nil
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED POWDER AND WASTE OF THESE PRODUCTS		
0506 10	- <i>Ossein and bones treated with acid:</i>		
	--- <i>Bones, including horn-cores, crushed:</i>		
0506 10 11	---- Of wild animals	kg.	Nil
0506 10 19	---- Other	kg.	Nil
	--- <i>Bone grist:</i>		
0506 10 21	---- Of wild animals	kg.	Nil
0506 10 29	---- Other	kg.	Nil
	--- <i>Ossein:</i>		
0506 10 31	---- Of wild animals	kg.	Nil
0506 10 39	---- Other	kg.	Nil
	--- <i>Bones, horn-cones and parts thereof, not crushed:</i>		
0506 10 41	---- Of wild animals	kg.	Nil
0506 10 49	---- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0506 90	- <i>Other:</i>		
	--- <i>Bone meal:</i>		
0506 90 11	---- Of wild animals	kg.	Nil
0506 90 19	---- Other	kg.	Nil
	--- <i>Other:</i>		
0506 90 91	---- Of wild animals	kg.	Nil
0506 90 99	---- Other	kg.	Nil
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
0507 10	- <i>Ivory; ivory powder and waste:</i>		
0507 10 10	--- Ivory	kg.	Nil
0507 10 20	--- Ivory powder and waste	kg.	Nil
0507 90	- <i>Other:</i>		
0507 90 10	--- Hoof meal	kg.	Nil
0507 90 20	--- Horn meal	kg.	Nil
0507 90 30	--- Hooves, claws, nails and beaks	kg.	Nil
0507 90 40	--- Antlers	kg.	Nil
0507 90 50	--- Buffalo horns	kg.	Nil
0507 90 60	--- Tortoise-shell	kg.	Nil
0507 90 70	--- Claws and waste of tortoise shell	kg.	Nil
0507 90 90	--- Other	kg.	Nil
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF		
0508 00	- <i>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:</i>		
0508 00 10	--- Coral	kg.	Nil
0508 00 20	--- Chanks	kg.	Nil
0508 00 30	--- Cowries	kg.	Nil
0508 00 40	--- Cuttlefish bones	kg.	Nil
0508 00 50	--- Shells	kg.	Nil
0508 00 90	--- Other	kg.	Nil
0509	NATURAL SPONGES OF ANIMAL ORIGIN		
0509 00	- <i>Natural sponges of animal origin:</i>		
0509 00 10	--- Of wild life	kg.	Nil
0509 00 90	--- Other	kg.	Nil
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED		
0510 00	- <i>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:</i>		
0510 00 10	--- Bezoar, cow (goolochan)	kg.	Nil
0510 00 20	--- Ox Gallstone	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0510 00 30 ---	Placenta, frozen	kg.	Nil
---	<i>Other:</i>		
0510 00 91 ----	Of wild animals	kg.	Nil
0510 00 99 ----	Other	kg.	Nil
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
0511 10 00 -	Bovine semen	kg.	Nil
-	<i>Other:</i>		
0511 91 --	<i>Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:</i>		
0511 91 10 ---	Fish nails	kg.	Nil
0511 91 20 ---	Fish tails	kg.	Nil
0511 91 30 ---	Other fish waste	kg.	Nil
0511 91 90 ---	Other	kg.	Nil
0511 99 --	<i>Other:</i>		
---	<i>Silkworm pupae:</i>		
0511 99 11 ----	Artemia	kg.	Nil
0511 99 19 ----	Other	kg.	Nil
---	<i>Sinews and tendons:</i>		
0511 99 21 ----	Of wild life	kg.	Nil
0511 99 29 ----	Other	kg.	Nil
---	<i>Other:</i>		
0511 99 91 ----	Frozen semen, other than bovine; bovine embryo	kg.	Nil
0511 99 92 ----	Of wild life	kg.	Nil
0511 99 99 ----	Other	kg.	Nil

SECTION II
VEGETABLE PRODUCTS

NOTES

1. In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	
0601 20	- <i>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</i>		
0601 20 10	--- Bulbs, horticultural	kg.	
	--- <i>Chicory plants and roots:</i>		
0601 20 21	---- Plants	kg.	
0601 20 22	---- Roots	kg.	
0601 20 90	--- Other	kg.	
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
0602 10 00	- Unrooted cuttings and slips	kg.	
0602 20	- <i>Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts:</i>		
0602 20 10	--- Edible fruit or nut trees, grafted or not	kg.	
0602 20 20	--- Cactus	kg.	
0602 20 90	--- Other	kg.	
0602 30 00	- Rhododendrons and azaleas, grafted or not	kg.	
0602 40 00	- Roses, grafted or not	kg.	
0602 90	- <i>Other:</i>		
0602 90 10	--- Mushroom spawn	kg.	
0602 90 20	--- Flowering plants (excluding roses and rhododendrons)	kg.	
0602 90 30	--- Tissue culture plant	kg.	

OFFICIAL GAZETTE — GOVT. OF GOA
(SUPPLEMENT)

SERIES I No. 13

25TH JUNE, 2009

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0602 90 90 ---	Other	kg.	
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0603 10 00 -	Fresh	kg.	
0603 90 00 -	Other	kg.	
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0604 10 00 -	Mosses and lichens	kg.	
	- Other:		
0604 91 00 --	Fresh	kg.	
0604 99 00 --	Other	kg.	

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *capsicum* or of the genus *pimenta* are excluded from this Chapter (heading 0904).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0701	POTATOES, FRESH OR CHILLED		
0701 10 00	- Seed	kg.	Nil
0701 90 00	- Other	kg.	Nil
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	Nil
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
0703 10	- Onions and shallots:		
0703 10 10	--- Onions	kg.	Nil
0703 10 20	--- Shallots	kg.	Nil
0703 20 00	- Garlic	kg.	Nil
0703 90 00	- Leeks and other alliaceous vegetables	kg.	Nil
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
0704 10 00	- Cauliflowers and headed broccoli	kg.	Nil
0704 20 00	- Brussels sprouts	kg.	Nil
0704 90 00	- Other	kg.	Nil
0705	LETTUCE (<i>LACTUCASATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED		
	- Lettuce:		
0705 11 00	-- Cabbage lettuce (head lettuce)	kg.	Nil
0705 19 00	-- Other	kg.	Nil
	- Chicory:		
0705 21 00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg.	Nil
0705 29 00	-- Other	kg.	Nil

OFFICIAL GAZETTE — GOVT. OF GOA
(SUPPLEMENT)

SERIES I No. 13

25TH JUNE, 2009

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
0706 10 00	- Carrots and turnips	kg.	Nil
0706 90	- Other:		
0706 90 10	--- Horse radish	kg.	Nil
0706 90 20	--- Other radish	kg.	Nil
0706 90 30	--- Salad beetroot	kg.	Nil
0706 90 90	--- Other	kg.	Nil
0707 00 00	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	Nil
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED		
0708 10 00	- Peas (<i>Pisum sativum</i>)	kg.	Nil
0708 20 00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	Nil
0708 90 00	- Other leguminous vegetables	kg.	Nil
0709	OTHER VEGETABLES, FRESH OR CHILLED		
0709 10 00	- Globe artichokes	kg.	Nil
0709 20 00	- Asparagus	kg.	Nil
0709 30 00	- Aubergines (<i>egg-plants</i>)	kg.	Nil
0709 40 00	- Celery other than celeriac - Mushrooms and truffles:	kg.	Nil
0709 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0709 52 00	-- Truffles	kg.	Nil
0709 59 00	-- Other	kg.	Nil
0709 60	- Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> :		
0709 60 10	--- Green chilly	kg.	Nil
0709 60 90	--- Other	kg.	Nil
0709 70 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	Nil
0709 90	- Other:		
0709 90 10	--- Olives	kg.	Nil
0709 90 20	--- Plantain (<i>curry banana</i>)	kg.	Nil
0709 90 30	--- Pumpkins	kg.	Nil
0709 90 40	--- Green pepper	kg.	Nil
0709 90 50	--- Mixed vegetables	kg.	Nil
0709 90 90	--- Other	kg.	Nil
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN		
0710 10 00	- Potatoes	kg.	Nil
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	-- Peas (<i>Pisum sativum</i>)	kg.	Nil
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg.	Nil
0710 29 00	-- Other	kg.	Nil
0710 30 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	Nil
0710 40 00	- Sweet corn	kg.	Nil
0710 80	- Other vegetables:		
0710 80 10	--- Terragon	kg.	Nil
0710 80 90	--- Other	kg.	Nil
0710 90 00	- Mixtures of vegetables	kg.	Nil
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
0711 20 00	- Olives	kg.	Nil
0711 30 00	- Capers	kg.	Nil
0711 40 00	- Cucumbers and gherkins - Mushrooms and truffles:	kg.	Nil
0711 51 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0711 59 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0711 90	- Other vegetables; mixtures of vegetables:		
0711 90 10	--- Green pepper in brine	kg.	Nil
0711 90 20	--- Assorted canned vegetables	kg.	Nil
0711 90 90	--- Other	kg.	Nil
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
0712 20 00	- Onions	kg.	Nil
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:		
0712 31 00	-- Mushrooms of the genus <i>agaricus</i>	kg.	Nil
0712 32 00	-- Wood ears (<i>Auricularia</i> spp.)	kg.	Nil
0712 33 00	-- Jelly fungi (<i>Tremella</i> spp.)	kg.	Nil
0712 39 00	-- Other	kg.	Nil
0712 90	- Other vegetables; mixtures of vegetables:		
0712 90 10	--- Asparagus	kg.	Nil
0712 90 20	--- Dehydrated garlic powder	kg.	Nil
0712 90 30	--- Dehydrated garlic flakes	kg.	Nil
0712 90 40	--- Dried garlic	kg.	Nil
0712 90 50	--- Marjoram, Oregano	kg.	Nil
0712 90 60	--- Potatoes	kg.	Nil
0712 90 90	--- Other	kg.	Nil
0713	DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT		
0713 10 00	- Peas (<i>Pisum sativum</i>)	kg.	Nil
0713 20 00	- Chickpeas (<i>garbanzos</i>)	kg.	Nil
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) <i>Hepper</i> or <i>Vigna radiata</i> (L.) <i>Wilczek</i>	kg.	Nil
0713 32 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg.	Nil
0713 33 00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg.	Nil
0713 39	-- Other:		
0713 39 10	--- Guar seeds	kg.	Nil
0713 39 90	--- Other	kg.	Nil
0713 40 00	- Lentils	kg.	Nil
0713 50 00	- Broad beans (<i>Vicia faba</i> var <i>major</i>) and horse beans (<i>Vicia faba</i> var <i>equina</i> , <i>Vicia faba</i> var <i>minor</i>)	kg.	Nil
0713 90	- Other:		
0713 90 10	--- Tur (<i>arhar</i>)	kg.	Nil
	--- Other:		
0713 90 91	---- Split	kg.	Nil
0713 90 99	---- Other	kg.	Nil
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH		
0714 10 00	- Manioc (cassava)	kg.	Nil
0714 20 00	- Sweet potatoes	kg.	Nil
0714 90	- Other:		
0714 90 10	--- Sago pith	kg.	Nil
0714 90 90	--- Other	kg.	Nil

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) for additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED		
	- <i>Coconuts</i> :		
0801 11 00	-- Desiccated	kg.	Nil
0801 19	-- <i>Other</i> :		
0801 19 10	--- Fresh	kg.	Nil
0801 19 20	--- Dried	kg.	Nil
0801 19 90	--- Other	kg.	Nil
	- <i>Brazil nuts</i> :		
0801 21 00	-- In shell	kg.	Nil
0801 22 00	-- Shelled	kg.	Nil
	- <i>Cashew nuts</i> :		
0801 31 00	-- In shell	kg.	Nil
0801 32	-- <i>Shelled</i> :		
0801 32 10	--- Cashew kernel, broken	kg.	Nil
0801 32 20	--- Cashew kernel, whole	kg.	Nil
0801 32 90	--- Other	kg.	Nil
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED		
	- <i>Almonds</i> :		
0802 11 00	-- In shell	kg.	Nil
0802 12 00	-- Shelled	kg.	Nil
	- <i>Hazelnuts or filberts (Corylus spp.)</i> :		
0802 21 00	-- In shell	kg.	Nil
0802 22 00	-- Shelled	kg.	Nil
	- <i>Walnuts</i> :		
0802 31 00	-- In shell	kg.	Nil
0802 32 00	-- Shelled	kg.	Nil
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)	kg.	Nil
0802 50 00	- Pistachios	kg.	Nil
0802 90	- <i>Other</i> :		
	--- <i>Betel nuts</i> :		
0802 90 11	---- Whole	kg.	Nil
0802 90 12	---- Split	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0802 90 13	---- Ground	kg.	Nil
0802 90 19	---- Other	kg.	Nil
0802 90 90	--- Other	kg.	Nil
0803 00 00	BANANAS, INCLUDING PLAINAINS, FRESH OR DRIED	kg.	Nil
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED		
0804 10	- Dates:		
0804 10 10	--- Fresh (excluding wet dates)	kg.	Nil
0804 10 20	--- Soft (khayzur or wet dates)	kg.	Nil
0804 10 30	--- Hard (chhohara or kharek)	kg.	Nil
0804 10 90	--- Other	kg.	Nil
0804 20	- Figs:		
0804 20 10	--- Fresh	kg.	Nil
0804 20 90	--- Other	kg.	Nil
0804 30 00	- Pineapples	kg.	Nil
0804 40 00	- Avocados	kg.	Nil
0804 50	- Guavas, mangoes and mangosteens:		
0804 50 10	--- Guavas, fresh or dried	kg.	Nil
0804 50 20	--- Mangoes, fresh	kg.	Nil
0804 50 30	--- Mangoes, sliced dried	kg.	Nil
0804 50 40	--- Mango pulp	kg.	Nil
0804 50 90	--- Other	kg.	Nil
0805	CITRUS FRUIT, FRESH OR DRIED		
0805 10 00	- Oranges	kg.	Nil
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg.	Nil
0805 40 00	- Grape fruit	kg.	Nil
0805 50 00	- Lemon (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg.	Nil
0805 90 00	- Other	kg.	Nil
0806	GRAPES, FRESH OR DRIED		
0806 10 00	- Fresh	kg.	Nil
0806 20	- Dried:		
0806 20 10	--- Raisins	kg.	Nil
0806 20 90	--- Other	kg.	Nil
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH		
	- Melons (including watermelons) :		
0807 11 00	-- Water melons	kg.	Nil
0807 19 00	-- Other	kg.	Nil
0807 20 00	- Papaws (papayas)	kg.	Nil
0808	APPLES, PEARS AND QUINCES, FRESH		
0808 10 00	- Apples	kg.	Nil
0808 20 00	- Pears and quinces	kg.	Nil
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SOLES, FRESH		
0809 10 00	- Apricots	kg.	Nil
0809 20 00	- Cherries	kg.	Nil
0809 30 00	- Peaches, including nectarine	kg.	Nil
0809 40 00	- Plums and sloes	kg.	Nil
0810	OTHER FRUIT, FRESH		
0810 10 00	- Strawberries	kg.	Nil
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	kg.	Nil
0810 30 00	- Black, white or red currants and gooseberries	kg.	Nil
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg.	Nil
0810 50 00	- Kiwi fruit	kg.	Nil
0810 60 00	- Durians	kg.	Nil
0810 90	- Other:		
0810 90 10	--- Pomegranates	kg.	Nil
0810 90 20	--- Tamarind, fresh	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0810 90 30	--- Sapota (<i>chico</i>)	kg.	Nil
0810 90 40	--- Custard-apple (<i>Ata</i>)	kg.	Nil
0810 90 50	--- Bore	kg.	Nil
0810 90 60	--- Lichi	kg.	Nil
0810 90 90	--- Other	kg.	Nil
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0811 10	- <i>Strawberries:</i>		
0811 10 10	--- Containing added sugar	kg.	Nil
0811 10 20	--- Not containing added sugar	kg.	Nil
0811 10 90	--- Other	kg.	Nil
0811 20	- <i>Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:</i>		
0811 20 10	--- Containing added sugar	kg.	Nil
0811 20 20	--- Not containing added sugar	kg.	Nil
0811 20 90	--- Other	kg.	Nil
0811 90	- <i>Other:</i>		
0811 90 10	--- Containing added sugar	kg.	Nil
0811 90 90	--- Other	kg.	Nil
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
0812 10 00	- Cherries	kg.	Nil
0812 90	- <i>Other:</i>		
0812 90 10	--- Mango slices in brine	kg.	Nil
0812 90 90	--- Other	kg.	Nil
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
0813 10 00	- Apricots	kg.	Nil
0813 20 00	- Prunes	kg.	Nil
0813 30 00	- Apples	kg.	Nil
0813 40	- <i>Other fruit:</i>		
0813 40 10	--- Tamarind, dried	kg.	Nil
0813 40 20	--- Singoda whole (water nut)	kg.	Nil
0813 40 90	--- Other	kg.	Nil
0813 50	- <i>Mixtures of nuts or dried fruits of this Chapter:</i>		
0813 50 10	--- Mixtures of nuts	kg.	Nil
0813 50 20	--- Mixtures of dried fruits	kg.	Nil
0814 00 00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	kg.	Nil

CHAPTER 9

Coffee, tea, mate and spices

NOTES

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

(a) mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

3. In heading 0901, "Coffee" means the seed of the coffee tree (*cofea*), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUPPLEMENTARY NOTES

(1) Heading 0901 includes coffee in powder form.

(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
	- Coffee, not roasted:		
0901 11	-- Not decaffeinated:		
	--- Arabica plantation:		
0901 11 11	---- A Grade	kg.	Nil
0901 11 12	---- B Grade	kg.	Nil

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0901 11 13	---- C Grade	kg.	Nil
0901 11 19	---- Other	kg.	Nil
	--- <i>Arabica cherry:</i>		
0901 11 21	---- AB Grade	kg.	Nil
0901 11 22	---- PB Grade	kg.	Nil
0901 11 23	---- C Grade	kg.	Nil
0901 11 24	---- B/B/B Grade	kg.	Nil
0901 11 29	---- Other	kg.	Nil
	--- <i>Rob Parchment :</i>		
0901 11 31	---- AB Grade	kg.	Nil
0901 11 32	---- PB Grade	kg.	Nil
0901 11 33	---- C Grade	kg.	Nil
0901 11 39	---- Other	kg.	Nil
	--- <i>Rob cherry:</i>		
0901 11 41	---- AB Grade	kg.	Nil
0901 11 42	---- PB Grade	kg.	Nil
0901 11 43	---- C Grade	kg.	Nil
0901 11 44	---- B/B/B Grade	kg.	Nil
0901 11 45	---- Bulk	kg.	Nil
0901 11 49	---- Other	kg.	Nil
0901 11 90	--- Other	kg.	Nil
0901 12 00	-- Decaffeinated	kg.	Nil
	- <i>Coffee, roasted:</i>		
0901 21	-- <i>Not decaffeinated:</i>		
0901 21 10	--- In bulk packing	kg.	Nil
0901 21 90	--- Other	kg.	Nil
0901 22	-- <i>Decaffeinated:</i>		
0901 22 10	--- In bulk packing	kg.	Nil
0901 22 90	--- Other	kg.	Nil
0901 90	- <i>Other:</i>		
0901 90 10	--- Coffee husks and skins	kg.	Nil
0901 90 20	--- Coffee substitutes containing coffee	kg.	Nil
0901 90 90	--- Other	kg.	Nil
0902	TEA, WHETHER OR NOT FLAVOURED		
0902 10	- <i>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :</i>		
0902 10 10	--- Content not exceeding 25 g .	kg.	Re.1 per kg.
0902 10 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 10 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 10 90	--- Other	kg.	Re.1 per kg.
0902 20	- <i>Other green tea (not fermented):</i>		
0902 20 10	--- Green tea in packets with contents exceeding 3 kg but not exceeding 20 Kg.	kg.	Re.1 per kg.
0902 20 20	--- Green tea in bulk	kg.	Re.1 per kg.
0902 20 30	--- Green tea agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 20 40	--- Green tea waste	kg.	Re.1 per kg.
0902 20 90	--- Other	kg.	Re.1 per kg.
0902 30	- <i>Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg. :</i>		
0902 30 10	--- Content not exceeding 25 g.	kg.	Re.1 per kg.
0902 30 20	--- Content exceeding 25 g. but not exceeding 1 kg.	kg.	Re.1 per kg.
0902 30 30	--- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	Re.1 per kg.
0902 30 90	--- Other	kg.	Re.1 per kg.
0902 40	- <i>Other black tea (fermented) and other partly fermented tea:</i>		
0902 40 10	--- Content exceeding 3 kg. but not exceeding 20 kg.	kg.	Re.1 per kg.
0902 40 20	--- Black tea, leaf in bulk	kg.	Re.1 per kg.
0902 40 30	--- Black tea, dust in bulk	kg.	Re.1 per kg.
0902 40 40	--- Tea bags	kg.	Re.1 per kg.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0902 40 50	--- Black tea, agglomerated in forms such as ball, brick and tablets	kg.	Re.1 per kg.
0902 40 60	--- Black tea, waste	kg.	Re.1 per kg.
0902 40 90	--- Other	kg.	Re.1 per kg.
0903 00 00	MATE	kg.	
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA		
	- <i>Pepper :</i>		
0904 11	-- <i>Neither crushed nor ground:</i>		
0904 11 10	--- Pepper, long	kg.	Nil
0904 11 20	--- Light black pepper	kg.	Nil
0904 11 30	--- Black pepper, garbled	kg.	Nil
0904 11 40	--- Black pepper ungarbled	kg.	Nil
0904 11 50	--- Green pepper, dehydrated	kg.	Nil
0904 11 60	--- Pepper pinheads	kg.	Nil
0904 11 70	--- Green pepper, frozen or dried	kg.	Nil
0904 11 80	--- Pepper other than green, frozen	kg.	Nil
0904 11 90	--- Other	kg.	Nil
0904 12 00	-- Crushed or ground	kg.	Nil
0904 20	- <i>Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground:</i>		
0904 20 10	--- Chilly	kg.	Nil
0904 20 20	--- Chilly powder	kg.	Nil
0904 20 30	--- Fruits of the genus capsicum	kg.	Nil
0904 20 40	--- Chilly seed	kg.	Nil
0904 20 50	--- Jamaica pepper	kg.	Nil
0904 20 90	--- Other	kg.	Nil
0905	VANILLA		
0905 00	- <i>Vanilla:</i>		
0905 00 10	--- Bean	kg.	Nil
0905 00 20	--- Powder	kg.	Nil
0905 00 90	--- Other	kg.	Nil
0906	CINNAMON AND CINNAMON-TREE FLOWERS		
0906 10	- <i>Neither crushed nor ground:</i>		
0906 10 10	--- Cassia	kg.	Nil
0906 10 20	--- Cinnamon bark	kg.	Nil
0906 10 30	--- Cinnamon tree flowers	kg.	Nil
0906 10 90	--- Other	kg.	Nil
0906 20 00	- Crushed or ground	kg.	Nil
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
	- <i>Cloves (whole fruit, cloves and stems):</i>		
0907 00 10	--- Extracted	kg.	Nil
0907 00 20	--- Not extracted (other than stem)	kg.	Nil
0907 00 30	--- Stems	kg.	Nil
0907 00 90	--- Other	kg.	Nil
0908	NUTMEG, MACE AND CARDAMOMS		
0908 10	- <i>Nutmeg:</i>		
0908 10 10	--- In shell	kg.	Nil
0908 10 20	--- Shelled	kg.	Nil
0908 20 00	- Mace	kg.	Nil
0908 30	- <i>Cardamoms:</i>		
0908 30 10	--- Large (amomum)	kg.	Nil
0908 30 20	--- Small (elettaria), alleppey green	kg.	Nil
0908 30 30	--- Small, coorg green	kg.	Nil
0908 30 40	--- Small, bleached, half-bleached or bleachable	kg.	Nil
0908 30 50	--- Small, seeds	kg.	Nil
0908 30 60	--- Small (mixed)	kg.	Nil
0908 30 70	--- Powder	kg.	Nil
0908 30 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
0909 10	- <i>Seeds of anise or badian:</i>		
	--- <i>Seeds of anise:</i>		
0909 10 11	---- Of seed quality	kg.	Nil
0909 10 19	---- Other	kg.	Nil
	--- <i>Seeds of badian:</i>		
0909 10 21	---- Of seed quality	kg.	Nil
0909 10 29	---- Other	kg.	Nil
0909 20	- <i>Seeds of coriander:</i>		
0909 20 10	--- Of seed quality	kg.	Nil
0909 20 90	--- Other	kg.	Nil
0909 30	- <i>Seeds of cumin:</i>		
	--- <i>Cumin, black :</i>		
0909 30 11	---- Of seed quality	kg.	Nil
0909 30 19	---- Other	kg.	Nil
	--- <i>Cumin, other than black:</i>		
0909 30 21	---- Of seed quality	kg.	Nil
0909 30 29	---- Other	kg.	Nil
0909 40	- <i>Seeds of caraway:</i>		
0909 40 10	--- Of seed quality	kg.	Nil
0909 40 90	--- Other	kg.	Nil
0909 50	- <i>Seeds of fennel; juniper berries:</i>		
	--- <i>Fennel seeds:</i>		
0909 50 11	---- Of seed quality	kg.	Nil
0909 50 19	---- Other	kg.	Nil
	--- <i>Juniper berries:</i>		
0909 50 21	---- Of seed quality	kg.	Nil
0909 50 29	---- Other	kg.	Nil
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
0910 10	- <i>Ginger:</i>		
0910 10 10	--- Fresh	kg.	Nil
0910 10 20	--- Dried, unbleached	kg.	Nil
0910 10 30	--- Dried, bleached	kg.	Nil
0910 10 40	--- Powder	kg.	Nil
0910 10 90	--- Other	kg.	Nil
0910 20	- <i>Saffron :</i>		
0910 20 10	--- Saffron stigma	kg.	Nil
0910 20 20	--- Saffron stamen	kg.	Nil
0910 20 90	--- Other	kg.	Nil
0910 30	- <i>Turmeric (Curcuma):</i>		
0910 30 10	--- Fresh	kg.	Nil
0910 30 20	--- Dried	kg.	Nil
0910 30 30	--- Powder	kg.	Nil
0910 30 90	--- Other	kg.	Nil
0910 40	- <i>Thyme; bay leaves:</i>		
0910 40 10	--- Tejpat (leaves of <i>cassia lignea</i>)	kg.	Nil
0910 40 20	--- Thymes, not elsewhere specified or included	kg.	Nil
0910 40 30	--- Bay leaves, not elsewhere specified or included	kg.	Nil
0910 50 00	- <i>Curry</i>	kg.	Nil
	--- <i>Other spices:</i>		
0910 91 00	-- Mixtures referred to in Note 1(b) to this Chapter	kg.	Nil
0910 99	-- <i>Other:</i>		
	--- <i>Seed:</i>		
0910 99 11	---- Celery	kg.	Nil
0910 99 12	---- Fenugreek	kg.	Nil
0910 99 13	---- Dill	kg.	Nil
0910 99 14	---- Ajwain	kg.	Nil
0910 99 15	---- Cassia torea	kg.	Nil
0910 99 19	---- Other	kg.	Nil
	--- <i>Powder:</i>		
0910 99 21	---- Cassia	kg.	Nil
0910 99 22	---- Cumin	kg.	Nil

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0910 99 23 ----	Celery	kg.	Nil
0910 99 24 ----	Fenugreek	kg.	Nil
0910 99 25 ----	Dill	kg.	Nil
0910 99 26 ----	Poppy	kg.	Nil
0910 99 27 ----	Mustard	kg.	Nil
0910 99 29 ----	Other	kg.	Nil
	--- Husk:		
0910 99 31 ----	Cardamom	kg.	Nil
0910 99 39 ----	Other	kg.	Nil
0910 99 90 ---	Other	kg.	Nil

CHAPTER 10

Cereals

NOTES

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.

2. Heading 1005 does not cover sweet corn (Chapter 7).

SUB-HEADING NOTE

The term "Durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1001	WHEAT AND MESLIN		
1001 10	- <i>Durum wheat</i> :		
1001 10 10	--- Of seed quality	kg.	
1001 10 90	--- Other	kg.	
1001 90	- <i>Other</i> :		
1001 90 10	--- Wheat of seed quality	kg.	
1001 90 20	--- Other wheat	kg.	
	--- <i>Meslin</i> :		
1001 90 31	---- Of seed quality	kg.	
1001 90 39	---- Other	kg.	
1002	RYE		
1002 00	- <i>Rye</i> :		
1002 00 10	--- Of seed quality	kg.	
1002 00 90	--- Other	kg.	
1003	BARLEY		
1003 00	- <i>Barley</i> :		
1003 00 10	--- Of seed quality	kg.	
1003 00 90	--- Other	kg.	
1004	OATS		
1004 00	- <i>Oats</i> :		
1004 00 10	--- Of seed quality	kg.	
1004 00 90	--- Other	kg.	
1005	MAIZE (CORN)		
1005 10 00	- Seed	kg.	
1005 90 00	- Other	kg.	
1006	RICE		
1006 10	- <i>Rice in the husk (paddy or rough)</i> :		
1006 10 10	--- Of seed quality	kg.	
1006 10 90	--- Other	kg.	
1006 20 00	- Husked (<i>brown</i>) rice	kg.	
1006 30	- <i>Semi-milled or wholly-milled rice, whether or not polished or glazed</i> :		
1006 30 10	--- Rice, parboiled	kg.	
1006 30 20	--- Basmati rice	kg.	
1006 30 90	--- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1006 40 00	- Broken rice	kg.	
1007	GRAIN SORGHUM		
1007 00	- <i>Grain sorghum</i> :		
1007 00 10	--- Of seed quality	kg.	
1007 00 90	--- Other	kg.	
1008	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS		
1008 10	- <i>Buckwheat</i> :		
1008 10 10	--- Of seed quality	kg.	
1008 10 90	--- Other	kg.	
1008 20	- <i>Millet</i> :		
	--- <i>Jawar</i> :		
1008 20 11	---- Of seed quality	kg.	
1008 20 19	---- Other	kg.	
	--- <i>Bajra</i> :		
1008 20 21	---- Of seed quality	kg.	
1008 20 29	---- Other	kg.	
	--- <i>Ragi (finger millet)</i> :		
1008 20 31	---- Of seed quality	kg.	
1008 20 39	---- Other	kg.	
1008 30	- <i>Canary seed</i> :		
1008 30 10	--- Of seed quality	kg.	
1008 30 90	--- Other	kg.	
1008 90	- <i>Other cereals</i> :		
1008 90 10	--- Of seed quality	kg.	
1008 90 90	--- Other	kg.	

CHAPTER 11

Products of the milling industry; malt; starches; inulin; wheat gluten

NOTES

1. This Chapter does not cover :

- (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
- (b) prepared flours, groats, meals or starches of heading 1901;
- (c) corn flakes or other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

SUB-HEADING NOTE

In relation to the products of sub-heading 1108 11 or 1108 12 or 1108 13 or 1108 14 or 1108 19, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1101 00 00	WHEAT OR MESLIN FLOUR	kg.	Nil
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN		
1102 10 00	- Rye flour	kg.	Nil
1102 20 00	- Maize (corn) flour	kg.	Nil
1102 30 00	- Rice flour	kg.	Nil
1102 90 00	- Other	kg.	Nil
1103	CEREAL GROATS, MEAL AND PELLETS		
	- <i>Groats and meal :</i>		
1103 11	-- <i>Of wheat:</i>		
1103 11 10	--- Groat	kg.	Nil
1103 11 20	--- Meal	kg.	Nil
1103 13 00	-- <i>Of maize (corn)</i>	kg.	Nil
1103 19 00	-- <i>Of other cereals</i>	kg.	Nil
1103 20 00	- Pellets	kg.	
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
	- <i>Rolled or flaked grains :</i>		
1104 12 00	-- <i>Of oats</i>	kg.	Nil
1104 19 00	-- <i>Of other cereals</i>	kg.	Nil
	- <i>Other worked grains (for example, hulled, pearled, sliced or kibbled) :</i>		
1104 22 00	-- <i>Of oats</i>	kg.	Nil
1104 23 00	-- <i>Of maize (corn)</i>	kg.	Nil
1104 29 00	-- <i>Of other cereals</i>	kg.	Nil
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	kg.	Nil
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES		
1105 10 00	- Flour, meal and powder	kg.	Nil
1105 20 00	- Flakes, granules and pellets	kg.	Nil
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8		
1106 10 00	- <i>Of the dried leguminous vegetables of heading 0713</i>	kg.	Nil
1106 20	- <i>Of sago or of roots or tubers of heading 0714:</i>		
1106 20 10	--- <i>Of sago</i>	kg.	Nil
1106 20 20	--- <i>Of manioc (cassava)</i>	kg.	Nil
1106 20 90	--- <i>Of other roots and tubers</i>	kg.	Nil
1106 30	- <i>Of the products of Chapter 8:</i>		
1106 30 10	--- <i>Of tamarind</i>	kg.	Nil
1106 30 20	--- <i>Of singoda</i>	kg.	Nil
1106 30 30	--- <i>Mango flour</i>	kg.	Nil

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1106 30 90	--- Other	kg.	Nil
1107	\ MALT, WHETHER OR NOT ROASTED		
1107 10 00	- Not roasted	kg.	16%
1107 20 00	- Roasted	kg.	16%
1108	STARCHES; INULIN		
	- <i>Starches</i> :		
1108 11 00	-- Wheat starch	kg.	16%
1108 12 00	-- Maize (corn) starch	kg.	16%
1108 13 00	-- Potato starch	kg.	16%
1108 14 00	-- Manioc (cassava) starch	kg.	16%
1108 19	-- <i>Other</i> :		
1108 19 10	--- Sago	kg.	16%
1108 19 90	--- Other	kg.	16%
1108 20 00	- Inulin	kg.	Nil
1109 00 00	WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	Nil

CHAPTER 12

*Oil seeds and oleaginous fruits, miscellaneous grains,
seeds and fruit; industrial or medicinal plants; straw and fodder*

NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 1209 does not, however, apply to the following even if for sowing :

- (a) leguminous vegetables or sweet corn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or heading 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to :

- (a) medicaments of Chapter 30;
- (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include :

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE

For the purposes of sub-heading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1201	SOYA BEANS, WHETHER OR NOT BROKEN		
1201 00	- <i>Soya beans, whether or not broken:</i>		
1201 00 10	--- Of seed quality	kg.	
1201 00 90	--- Other	kg.	
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN		
1202 10	- <i>In shell:</i>		
	--- <i>H.P.S.:</i>		
1202 10 11	---- Of seed quality	kg.	
1202 10 19	---- Other	kg.	
	--- <i>Other:</i>		
1202 10 91	---- Of seed quality	kg.	
1202 10 99	---- Other	kg.	
1202 20	- <i>Shelled, whether or not broken:</i>		
1202 20 10	--- Kernels, H.P.S.	kg.	
1202 20 90	--- Other	kg.	
1203 00 00	COPRA	kg.	
1204	LINSEED, WHETHER OR NOT BROKEN		
1204 00	- <i>Linseed, whether or not broken:</i>		
1204 00 10	--- Of seed quality	kg.	
1204 00 90	--- Other	kg.	
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
1205 10 00	- Low erucic acid rape or colza seeds	kg.	
1205 90 00	- Other	kg.	
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN		
1206 00	- <i>Sunflower seeds, whether or not broken:</i>		
1206 00 10	--- Of seed quality	kg.	
1206 00 90	--- Other	kg.	
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
1207 10	- <i>Palm nuts and kernels:</i>		
1207 10 10	--- Of seed quality	kg.	
1207 10 90	--- Other	kg.	
1207 20	- <i>Cotton seeds:</i>		
1207 20 10	--- Of seed quality	kg.	
1207 20 90	--- Other	kg.	
1207 30	- <i>Castor oil seeds:</i>		
1207 30 10	--- Of seed quality	kg.	
1207 30 90	--- Other	kg.	
1207 40	- <i>Sesamum seeds:</i>		
1207 40 10	--- Of seed quality	kg.	
1207 40 90	--- Other	kg.	
1207 50	- <i>Mustard seeds:</i>		
1207 50 10	--- Of seed quality	kg.	
1207 50 90	--- Other	kg.	
1207 60	- <i>Safflower seeds:</i>		
1207 60 10	--- Of seed quality	kg.	
1207 60 90	--- Other	kg.	
	- <i>Other:</i>		
1207 91 00	-- Poppy seeds	kg.	
1207 99	-- <i>Other:</i>		
1207 99 10	--- Ajams	kg.	
1207 99 20	--- Mango kernel	kg.	
1207 99 30	--- Niger seed	kg.	
1207 99 40	--- Kokam	kg.	
1207 99 90	--- Other	kg.	
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD		
1208 10 00	- Of soya beans	kg.	
1208 90 00	- Other	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING		
1209 10 00	- Sugar beet seed	kg.	
	- <i>Seeds of forage plants:</i>		
1209 21 00	-- Lucerne (<i>alfalfa</i>) seed	kg.	
1209 22 00	-- Clover (<i>Trifolium spp.</i>) seed	kg.	
1209 23 00	-- Fescue seed	kg.	
1209 24 00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed	kg.	
1209 25 00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	kg.	
1209 26 00	-- Timothy grass seed	kg.	
1209 29	-- <i>Other:</i>		
1209 29 10	--- Australian lupin seeds	kg.	
1209 29 90	--- Other	kg.	
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	kg.	
	- <i>Other:</i>		
1209 91	-- <i>Vegetable seeds:</i>		
1209 91 10	--- Of Cabbage	kg.	
1209 91 20	--- Of Cauliflower	kg.	
1209 91 30	--- Of Onion	kg.	
1209 91 40	--- Of Pea	kg.	
1209 91 50	--- Of Radish	kg.	
1209 91 60	--- Of Tomato	kg.	
1209 91 90	--- Other	kg.	
1209 99	-- <i>Other:</i>		
1209 99 10	--- Fruit seeds for planting or sowing	kg.	
1209 99 90	--- Other	kg.	
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN		
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg.	
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg.	
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
1211 10 00	- Liquorice roots	kg.	
1211 20 00	- Ginseng roots	kg.	
1211 30 00	-		
1211 40 00	-		
1211 90	- <i>Other:</i>		
	--- <i>Seeds:</i>		
1211 90 11	---- Ambrette seeds	kg.	
1211 90 12	---- Nuxvomica, dried ripe seeds	kg.	
1211 90 13	---- Psyllium seed (<i>isobgul</i>)	kg.	
1211 90 14	---- Neem seed	kg.	
1211 90 15	---- Jojoba seed	kg.	
1211 90 19	---- Other	kg.	
	--- <i>Leaves, powder, flowers and pods:</i>		
1211 90 21	---- Belladonna leaves	kg.	
1211 90 22	---- Senna leaves and pods	kg.	
1211 90 23	---- Neem leaves, powder	kg.	
1211 90 24	---- Gymnema powder	kg.	
1211 90 25	---- Cubeb powder	kg.	
1211 90 26	---- Pyrethrum	kg.	
1211 90 29	---- Other	kg.	
	--- <i>Bark, husk and rind:</i>		
1211 90 31	---- Cascara sagrada bark	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1211 90 32	---- Psyllium husk (<i>isobgul husk</i>)	kg.	
1211 90 33	---- Gamboge fruit rind	kg.	
1211 90 39	---- Other	kg.	
	--- <i>Roots and rhizomes:</i>		
1211 90 41	---- Belladonna roots	kg.	
1211 90 42	---- Galangal rhizomes and roots	kg.	
1211 90 43	---- Ipecac dried rhizome and roots	kg.	
1211 90 44	---- Serpentina roots (<i>rowwalfia serpentina</i> and other species of <i>rowwalfias</i>)	kg.	
1211 90 45	---- Zedovary roots	kg.	
1211 90 46	---- Kuth root	kg.	
1211 90 47	---- Sarasaparilla roots	kg.	
1211 90 48	---- Sweet flag rhizomes	kg.	
1211 90 49	---- Other	kg.	
1211 90 50	--- Sandalwood chips and dust	kg.	
1211 90 60	--- Vinca rosea herbs	kg.	
1211 90 70	--- Mint including leaves (all species)	kg.	
1211 90 80	--- Agarwood	kg.	
	--- <i>Other:</i>		
1211 90 91	---- Chirata	kg.	
1211 90 92	---- Tukmaria	kg.	
1211 90 93	---- Unab (Indian Jujuba or Chinese dates)	kg.	
1211 90 94	---- Basil, hyssop, rosemary, sage and savory	kg.	
1211 90 95	---- Lovage	kg.	
1211 90 96	---- Garcinia	kg.	
1211 90 99	---- Other	kg.	
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>Ci-chorium intybus sativum</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1212 10	- <i>Locust beans, including locust bean seeds:</i>		
1212 10 10	--- Of seed quality	kg.	
1212 10 90	--- Other	kg.	
1212 20	- <i>Seaweeds and other algae:</i>		
1212 20 10	--- Seaweeds	kg.	
1212 20 90	--- Other algae	kg.	
1212 30	- <i>Apricot, peach (including nectarine) or plum stones and kernels:</i>		
1212 30 10	--- Apricot kernels	kg.	
1212 30 90	--- Other	kg.	
	- <i>Other:</i>		
1212 91 00	-- Sugar beet	kg.	
1212 99	-- <i>Other:</i>		
1212 99 10	--- Kokam (cocum) flowers	kg.	
1212 99 20	--- Mohua flowers	kg.	
1212 99 90	--- Other	kg.	
1213 00 00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	kg.	
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (<i>alfalfa</i>), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS		
1214 10 00	- Lucerne (<i>alfalfa</i>) meal and pellets	kg.	
1214 90 00	- Other	kg.	

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTES

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops and extract of aloes.

The heading does not apply to:

- (a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or mate (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (i) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

2. This Chapter does not include extract of opium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)		
1301 10	- Lac:		
1301 10 10	--- Shellac	kg.	16%
1301 10 20	--- Seed lac	kg.	16%
1301 10 30	--- Stick lac	kg.	16%
1301 10 40	--- Dewaxed and decolourised lac	kg.	16%
1301 10 50	--- Bleached lac	kg.	16%
1301 10 60	--- Gasket lac	kg.	16%
1301 10 70	--- Button lac	kg.	16%
1301 10 80	--- Garnet lac	kg.	16%
1301 10 90	--- Other	kg.	16%
1301 20 00	- Gum Arabic	kg.	16%
1301 90	- Other:		
	--- Natural gums:		
1301 90 11	---- Asian gum	kg.	16%
1301 90 12	---- African gum	kg.	16%
1301 90 13	---- Asafoetida	kg.	16%
1301 90 14	---- Benjamin ras	kg.	16%
1301 90 15	---- Benjamin cowrie	kg.	16%
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	16%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301 90 17	---- Tragacanth (adraganth)	kg.	16%
1301 90 18	---- Storax	kg.	16%
1301 90 19	---- Other	kg.	16%
	---- <i>Resins:</i>		
1301 90 21	---- Copal	kg.	16%
1301 90 22	---- Dammar batu	kg.	16%
1301 90 29	---- Other	kg.	16%
	---- <i>Gum resins:</i>		
1301 90 31	---- Myrrh	kg.	16%
1301 90 32	---- Oilbanum or frankincense	kg.	16%
1301 90 33	---- Mastic gum	kg.	16%
1301 90 34	---- Xanthium gum	kg.	16%
1301 90 39	---- Other	kg.	16%
	---- <i>Oleoresins:</i>		
1301 90 41	---- Of seeds	kg.	16%
1301 90 42	---- Of fruits	kg.	16%
1301 90 43	---- Of leaves	kg.	16%
1301 90 44	---- Of spices	kg.	16%
1301 90 45	---- Of flowers	kg.	16%
1301 90 46	---- Of roots	kg.	16%
1301 90 49	---- Other	kg.	16%
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS		
	- <i>Vegetable saps and extracts :</i>		
1302 11 00	--		
1302 12 00	-- Of liquorice	kg.	16%
1302 13 00	-- Of hops	kg.	16%
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	kg.	16%
1302 19	-- <i>Other:</i>		
	---- <i>Extracts:</i>		
1302 19 11	---- Of belladonna	kg.	16%
1302 19 12	---- Of cascara sagrada	kg.	16%
1302 19 13	---- Of nuxvomica	kg.	16%
1302 19 14	---- Of ginseng (including powder)	kg.	16%
1302 19 15	---- Of agarose	kg.	16%
1302 19 16	---- Of neem	kg.	16%
1302 19 17	---- Of gymnema	kg.	16%
1302 19 18	---- Of garcinia or gomboge	kg.	16%
1302 19 19	---- Other	kg.	16%
1302 19 20	-- Cashew shell liquid (CNSL), crude	kg.	16%
1302 19 30	-- Purified and distilled CNSL (Cardanol)	kg.	16%
1302 19 90	-- Other	kg.	16%
1302 20 00	- Pectic substances, pectinates and pectates	kg.	16%
	- <i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>		
1302 31 00	-- Agar-agar	kg.	16%
1302 32	-- <i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</i>		
1302 32 10	--- Guar meal	kg.	16%
1302 32 20	--- Guargum refined split	kg.	16%
1302 32 30	--- Guargum treated and pulverised	kg.	16%
1302 32 40	--- Kappa carrageenan	kg.	16%
1302 32 90	--- Other	kg.	16%
1302 39 00	-- Other	kg.	16%

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI:

vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1402 does not apply to wood wool (heading 4405).

4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLATING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)		
1401 10 00	- Bamboos	kg.	Nil
1401 20 00	- Rattans	kg.	Nil
1401 90	- Other:		
1401 90 10	--- Canes	kg.	Nil
1401 90 90	--- Other	kg.	Nil
1402 00 00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL	kg.	Nil
1403	VEGETABLE MATERIAL OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES		
1403 00	- <i>Vegetable material of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and isile), whether or not in hanks or bundles:</i>		
1403 00 10	--- Palm fibres for brushes	kg.	Nil
1403 00 90	--- Other	kg.	Nil
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1404 10	- <i>Raw vegetable materials of a kind used primarily in dyeing or tanning:</i>		
	--- <i>Henna:</i>		
1404 10 11	---- Henna leaves	kg.	Nil
1404 10 19	---- Henna powder	kg.	Nil

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1404 10 20	--- Red sandalwood powder	kg.	Nil
1404 10 30	--- Safflower (including bastard saffron)	kg.	Nil
1404 10 40	--- Dyeing substances, excluding turmeric	kg.	Nil
1404 10 50	--- Gallnuts	kg.	Nil
	--- <i>Myrobalans:</i>		
1404 10 61	---- Amla (<i>embelica linn</i>)	kg.	Nil
1404 10 69	---- Other	kg.	Nil
1404 10 70	--- Wattle bark (<i>mimosa bark</i>)	kg.	Nil
1404 10 90	--- Other tanning substances	kg.	Nil
1404 20 00	- Cotton linters	kg.	Nil
1404 90	- <i>Other:</i>		
1404 90 10	--- Bidi wrapper leaves (<i>tendu</i>)	kg.	Nil
	--- <i>Soap-nuts:</i>		
1404 90 21	---- Powder	kg.	Nil
1404 90 29	---- Other	kg.	Nil
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	Nil
1404 90 40	--- Betel leaves	kg.	Nil
1404 90 50	--- Indian katha	kg.	Nil
1404 90 60	--- Coconut shell, unworked	kg.	Nil
1404 90 70	--- Rudraksha seeds	kg.	Nil
1404 90 90	--- Other	kg.	Nil

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

*Animal or vegetable fats and oils and their cleavage products; prepared edible fats;
animal or vegetable waxes.*

NOTES

1. This Chapter does not cover :
 - (a) pig fat or poultry fat of heading 0209;
 - (b) cocoa butter, fat or oil (heading 1804);
 - (c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
 - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
 - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.
5. In relation to the products of heading 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1517 10 10 or 1517 10 21 or 1517 10 29, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTE

For the purposes of sub-headings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

SUPPLEMENTARY NOTES

1. In this Chapter, "edible grade", in respect of a goods (*i.e.* edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.
2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by super-heated steam (which decomposes and saponifies them).

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1501 00 00	--- PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.	Nil
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 00	- <i>Fats of Bovine animals, Sheep or Goats, other than those of heading 1503:</i>		
1502 00 10	--- Mutton tallow	kg.	Nil
1502 00 20	--- Fats, unrendered (excluding mutton tallow)	kg.	Nil
1502 00 30	--- Rendered or solvent extraction fats	kg.	Nil
1502 00 90	--- Other	kg.	Nil
1503 00 00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.	Nil
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1504 10	- <i>Fish liver oils and their fractions:</i>		
1504 10 10	--- Cod liver oil	kg.	Nil
	--- <i>Other:</i>		
1504 10 91	---- Squid liver oil	kg.	Nil
1504 10 99	---- Other	kg.	Nil
1504 20	- <i>Fats and oils and their fractions of fish, other than liver oils:</i>		
1504 20 10	--- Fish body oil	kg.	Nil
1504 20 20	--- Fish lipid oil	kg.	Nil
1504 20 30	--- Sperm oil	kg.	Nil
1504 20 90	--- Other	kg.	Nil
1504 30 00	- Fats and oils and their fractions, of marine mammals	kg.	Nil
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)		
1505 00	- <i>Wool grease and fatty substances derived therefrom (including lanolin):</i>		
1505 00 10	--- Wool alcohol (including lanolin alcohol)	kg.	Nil
1505 00 20	--- Wool grease, crude	kg.	Nil
1505 00 90	--- Other	kg.	Nil
1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1506 00	- <i>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</i>		
1506 00 10	--- Neats Foot oil and fats from bone or waste	kg.	Nil
1506 00 90	--- Other	kg.	Nil
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1507 10 00	- Crude oil, whether or not degummed	* kg.	8%
1507 90	- <i>Other:</i>		
1507 90 10	--- Edible grade	kg.	8%
1507 90 90	--- Other	kg.	8%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1508 10 00	- Crude oil	kg.	8%
1508 90	- <i>Other:</i>		
1508 90 10	--- Deodorized (Salad Oil)	kg.	8%
	--- <i>Other :</i>		
1508 90 91	---- Edible grade	kg.	8%
1508 90 99	---- Other	kg.	8%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1509 10 00	- Virgin	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1509 90	- Other:		
1509 90 10	--- Edible grade	kg.	8%
1509 90 90	--- Other	kg.	8%
1510	OTHER OILS AND THEIR FRACTIONS OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509		
1510 00	- Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509:		
1510 00 10	--- Crude oil	kg.	8%
	--- Other:		
1510 00 91	---- Edible grade	kg.	8%
1510 00 99	---- Other	kg.	8%
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1511 10 00	- Crude oil	kg.	8%
1511 90	- Other:		
1511 90 10	--- Refined bleached deodorised palm oil	kg.	8%
1511 90 20	--- Refined bleached deodorised palmolein	kg.	8%
1511 90 90	--- Other	kg.	8%
1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- Sunflower seed or safflower oil and fractions thereof:		
1512 11	-- Crude oil:		
1512 11 10	--- Sunflower seed oil	kg.	8%
1512 11 20	--- Safflower seed oil (kardi seed oil)	kg.	8%
1512 19	-- Other:		
1512 19 10	--- Sunflower oil, edible grade	kg.	8%
1512 19 20	--- Sunflower oil, non-edible grade (other than crude oil)	kg.	8%
1512 19 30	--- Saffola oil, edible grade	kg.	8%
1512 19 40	--- Saffola oil, non-edible grade	kg.	8%
1512 19 90	--- Other	kg.	8%
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	8%
1512 29	-- Other:		
1512 29 10	--- Edible grade	kg.	8%
1512 29 90	--- Other	kg.	8%
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- Coconut (copra) oil and its fractions:		
1513 11 00	-- Crude oil	kg.	8%
1513 19 00	-- Other	kg.	8%
	- Palm kernel or babassu oil and fractions thereof:		
1513 21	-- Crude Oil:		
1513 21 10	--- Palm kernel oil	kg.	8%
1513 21 20	--- Babassu oil	kg.	8%
1513 29	-- Other:		
1513 29 10	--- Palm kernel oil and its fractions	kg.	8%
1513 29 20	--- Babassu oil and its fractions edible grade	kg.	8%
1513 29 30	--- Babassu oil and its fractions, other than edible grade	kg.	8%
1513 29 90	--- Other	kg.	8%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1514	RAPE, COLZA OR MUSTARD OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- <i>Low erucic acid rape or colza oil and its fractions:</i>		
1514 11	-- <i>Crude oil:</i>		
1514 11 10	--- Colza oil	kg.	8%
1514 11 20	--- Rape oil	kg.	8%
1514 11 90	--- Other	kg.	8%
1514 19	-- <i>Other:</i>		
1514 19 10	--- Refined colza oil of edible grade	kg.	8%
1514 19 20	--- Refined rapeseed oil of edible grade	kg.	8%
1514 19 90	--- Other	kg.	8%
	- <i>Other:</i>		
1514 91	-- <i>Crude oil:</i>		
1514 91 10	--- Colza oil	kg.	8%
1514 91 20	--- Mustard oil	kg.	8%
1514 91 90	--- Rapeseed oil	kg.	8%
1514 99	-- <i>Other:</i>		
1514 99 10	--- Refined colza oil of edible grade	kg.	8%
1514 99 20	--- Refined mustard oil of edible grade	kg.	8%
1514 99 30	--- Refined rapeseed oil of edible grade	kg.	8%
1514 99 90	--- Other	kg.	8%
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- <i>Linseed oil and its fractions:</i>		
1515 11 00	-- Crude oil	kg.	8%
1515 19	-- <i>Other:</i>		
1515 19 10	--- Edible grade	kg.	8%
1515 19 90	--- Other	kg.	8%
	- <i>Maize (Corn) oil and its fractions:</i>		
1515 21 00	-- Crude oil	kg.	8%
1515 29	-- <i>Other:</i>		
1515 29 10	--- Edible grade	kg.	8%
1515 29 90	--- Other	kg.	8%
	- <i>Castor oil and its fractions:</i>		
1515 30 10	--- Edible grade	kg.	8%
1515 30 90	--- Other	kg.	8%
1515 40 00	- Tung oil and its fractions	kg.	8%
	- <i>Seasame oil and its fractions:</i>		
1515 50 10	--- Crude oil	kg.	8%
	- <i>Other:</i>		
1515 50 91	---- Edible grade	kg.	8%
1515 50 99	---- Other	kg.	8%
1515 90	- <i>Other:</i>		
1515 90 10	--- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	8%
1515 90 20	--- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	8%
1515 90 30	--- Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	8%
1515 90 40	--- Fixed vegetable oils of edible grade namely the following: mango-kernel oil, mahua oil, rice bran oil	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Other:</i>		
1515 90 91	---- Edible grade	kg.	8%
1515 90 99	---- Other	kg.	8%
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
1516 10 00	- Animal fats and oils and their fractions	kg.	Nil
1516 20	- <i>Vegetable fats and oils and their fractions:</i>		
	--- <i>Cotton Seed oil :</i>		
1516 20 11	---- Edible grade	kg.	8%
1516 20 19	---- Other	kg.	8%
	--- <i>Groundnut oil:</i>		
1516 20 21	---- Edible grade	kg.	8%
1516 20 29	---- Other	kg.	8%
	--- <i>Hydrogenated castor oil (opal-wax):</i>		
1516 20 31	---- Edible grade	kg.	8%
1516 20 39	---- Other	kg.	8%
	--- <i>Other:</i>		
1516 20 91	---- Edible grade	kg.	8%
1516 20 99	---- Other	kg.	8%
1517	MARGARINE; EDIBLE MIXTURE OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 1516		
1517 10	- <i>Margarine, excluding liquid margarine:</i>		
1517 10 10	--- Of animal origin	kg.	8%
	--- <i>Of vegetable origin:</i>		
1517 10 21	---- Edible grade	kg.	8%
1517 10 22	---- Linoxyn	kg.	16%
1517 10 29	---- Other	kg.	8%
1517 90	- <i>Other:</i>		
1517 90 10	--- Sal fat (processed or refined)	kg.	8%
1517 90 20	--- Peanut butter	kg.	8%
1517 90 30	--- Imitation lard of animal origin	kg.	8%
1517 90 40	--- Imitation lard of vegetable origin	kg.	8%
1517 90 90	--- Other	kg.	8%
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1518 00	- <i>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</i>		
	--- <i>Linseed oil:</i>		
1518 00 11	---- Edible grade	kg.	8%
1518 00 19	---- Other	kg.	8%
	--- <i>Castor oil, dehydrated:</i>		
1518 00 21	---- Edible grade	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1518 00 29 ----	Other	kg.	8%
	--- <i>Other vegetable oil and its fats:</i>		
1518 00 31 ----	Edible grade	kg.	8%
1518 00 39 ----	Other	kg.	8%
1518 00 40 ---	Other	kg.	8%
1520 00 00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.	16%
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEIN, WHETHER OR NOT REFINED OR COLOURED		
1521 10	- <i>Vegetable Waxes:</i>		
	--- <i>Carnauba Waxes:</i>		
1521 10 11 ----	Edible wax for waxing fresh fruits and vegetables	kg.	16%
1521 10 19 ----	Other	kg.	16%
1521 10 90 ---	Other	kg.	16%
1521 90	- <i>Other:</i>		
1521 90 10 ---	Beewax whether or not coloured	kg.	16%
1521 90 20 ---	Shellac wax whether or not coloured	kg.	16%
1521 90 90 ---	Other	kg.	16%
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
1522 00	- <i>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:</i>		
1522 00 10 ---	Degras	kg.	16%
1522 00 20 ---	Soap stocks	kg.	16%
1522 00 90 ---	Other	kg.	16%

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

2. In this Section the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 1602 10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1601 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	16%
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD		
1602 10 00	- Homogenised preparations	kg.	16%
1602 20 00	- Of liver of any animal	kg.	16%
	- <i>Of poultry of heading 0105:</i>		
1602 31 00	-- Of turkeys	kg.	16%
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	kg.	16%
1602 39 00	-- Other	kg.	16%
	- <i>Of swine :</i>		
1602 41 00	-- Hams and cuts thereof	kg.	16%
1602 42 00	-- Shoulders and cuts thereof	kg.	16%
1602 49 00	-- Other, including mixtures	kg.	16%
1602 50 00	- Of bovine animals	kg.	16%
1602 90 00	- Other, including preparations of blood of any animal	kg.	16%
1603	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1603 00	- <i>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</i>		
1603 00 10	--- Extracts and juices of meat	kg.	16%
1603 00 20	--- Extracts of fish	kg.	16%
1603 00 90	--- Other	kg.	16%
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS		
	- <i>Fish, whole or in pieces, but not minced :</i>		
1604 11 00	-- Salmon	kg.	16%
1604 12	-- Herrings:		
1604 12 10	--- Pickled	kg.	16%
1604 12 90	--- Other	kg.	16%
1604 13	-- <i>Sardines, sardinella and brisling or sprats:</i>		
1604 13 10	--- Sardines, sardinella and brisling	kg.	16%
1604 13 20	--- Sprats	kg.	16%
1604 14	-- <i>Tunan, skipjack and bonito (Sarda spp.):</i>		
1604 14 10	--- Tunas	kg.	16%
1604 14 90	--- Other	kg.	16%
1604 15 00	-- Mackerel	kg.	16%
1604 16 00	-- Anchovies	kg.	16%
1604 19 00	-- Other	kg.	16%
1604 20 00	- Other prepared or preserved fish	kg.	16%
1604 30 00	- Caviar and caviar substitutes	kg.	16%
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED		
1605 10 00	- Crab	kg.	16%
1605 20 00	- Shrimps and prawns	kg.	16%
1605 30 00	- Lobster	kg.	16%
1605 40 00	- Other crustaceans	kg.	16%
1605 90	- <i>Other:</i>		
1605 90 10	--- Clams	kg.	16%
1605 90 20	--- Squid, octopus and cuttlefish	kg.	16%
1605 90 30	--- Oysters	kg.	16%
1605 90 90	--- Other	kg.	16%

CHAPTER 17

Sugars and sugar confectionery

NOTES

1. This Chapter does not cover:
 - (a) sugar confectionery containing cocoa (heading 1806);
 - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
 - (c) medicaments or other products of Chapter 30.
2. For the purposes of this Chapter,—
 - (a) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;
 - (b) "palmyra sugar" means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.
3. In relation to products of heading 1702, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-headings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. For the purposes of sub-heading 1701 11 or 1701 12 or 1701 91, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	- <i>Raw sugar not containing added flavouring or colouring matter :</i>		
1701 11	-- <i>Cane sugar:</i>		
1701 11 10	--- Cane jaggery	kg.	16%
1701 11 20	--- Khandasari sugar	kg.	Nil
1701 11 90	--- Other	kg.	16%
1701 12 00	-- Beet sugar	kg.	16%
	- <i>Other :</i>		
1701 91 00	-- Refined sugar containing added flavouring or colouring matter	kg.	16%
1701 99	-- <i>Other:</i>		
1701 99 10	--- Sugar cubes	kg.	16%
1701 99 90	--- Other	kg.	16%
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WITH NATURAL HONEY, CARAMEL		
1702 11	- Lactose and lactose syrup: -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:		
1702 11 10	--- In solid form	kg.	16%
1702 11 90	--- Other	kg.	16%
1702 19	-- Other:		
1702 19 10	--- In solid form	kg.	16%
1702 19 90	--- Other	kg.	16%
1702 20	- Maple sugar and maple syrup:		
1702 20 10	--- In solid form	kg.	16%
1702 20 90	--- Other	kg.	16%
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702 30 10	--- Glucose, liquid	kg.	16%
1702 30 20	--- Glucose, solid	kg.	16%
	--- Dextrose:		
1702 30 31	---- In solid form	kg.	16%
1702 30 39	---- Other	kg.	16%
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :		
1702 40 10	--- Glucose, liquid	kg.	16%
1702 40 20	--- Glucose, solid	kg.	16%
	--- Dextrose:		
1702 40 31	---- In solid form	kg.	16%
1702 40 39	---- Other	kg.	16%
1702 50 00	- Chemically pure fructose	kg.	16%
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
1702 60 10	--- In solid form	kg.	16%
1702 60 90	--- Other	kg.	16%
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 90 10	--- Palmyra sugar	kg.	Nil
1702 90 20	--- Chemically pure maltose	kg.	16%
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	kg.	16%
1702 90 40	--- Caramel	kg.	16%
1702 90 50	--- Insulin syrup	kg.	16%
1702 90 90	--- Other	kg.	16%
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
1703 10 00	- Cane molasses	kg.	Rs. 500 per tonne
1703 90	- Other :		
1703 90 10	--- Molasses, edible	kg.	Rs. 500 per tonne
1703 90 90	--- Other	kg.	Rs. 500 per tonne
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA		
1704 10 00	- Chewing gum, whether or not sugar coated	kg.	16%
1704 90	- Other:		
1704 90 10	--- Jelly confectionery	kg.	16%
1704 90 20	--- Boiled sweets, whether or not filled	kg.	16%
1704 90 30	--- Toffees, caramels and similar sweets	kg.	16%
1704 90 90	--- Other	kg.	16%

CHAPTER 18

Cocoa and cocoa preparations

NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Units	Rate of duty
(1)	(2)	(3)	(4)
1801 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	16%
1802 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	16%
1803	COCOA PASTE, WHETHER OR NOT DEFATTED		
1803 10 00	- Not defatted	kg.	16%
1803 20 00	- Wholly or partly defatted	kg.	16%
1804 00 00	COCOA BUTTER, FAT AND OIL	kg.	16%
1805 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	16%
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	16%
1806 20 00	- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.	16%
	- Other, in blocks, slabs or bars :		
1806 31 00	-- Filled	kg.	16%
1806 32 00	-- Not filled	kg.	16%
1806 90	- Other:		
1806 90 10	--- Chocolate and chocolate products	kg.	16%
1806 90 20	--- Sugar confectionery containing cocoa	kg.	16%
1806 90 30	--- Spreads containing cocoa	kg.	16%
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	16%
1806 90 90	--- Other	kg.	16%

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

NOTES

1. This Chapter does not cover :

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(a) the term "groats" means cereal groats of Chapter 11;

(b) the terms "flour" and "meal" mean :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

5. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1901 10	- Preparations for infant use, put up for retail sale:		
1901 10 10	--- Malted milk (including powder)	kg.	Nil
1901 10 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	16%
1901 90	- <i>Other:</i>		
1901 90 10	--- Malt extract	kg.	16%
1901 90 90	--- Other	kg.	16%
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		
	- <i>Uncooked pasta, not stuffed or otherwise prepared:</i>		
1902 11 00	-- Containing eggs	kg.	16%
1902 19 00	-- Other	kg.	16%
1902 20	- <i>Stuffed pasta, whether or not cooked or otherwise prepared:</i>		
1902 20 10	--- Cooked	kg.	16%
1902 20 90	--- Other	kg.	16%
1902 30	- <i>Other Pasta:</i>		
1902 30 10	--- Dried	kg.	16%
1902 30 90	--- Other	kg.	16%
1902 40	- <i>Couscous:</i>		
1902 40 10	--- Unprepared	kg.	16%
1902 40 90	--- Other	kg.	16%
1903 00 00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.	Nil
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1904 10	- <i>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</i>		
1904 10 10	--- Corn flakes	kg.	16%
1904 10 20	--- Paws, Mudi and the like	kg.	16%
1904 10 30	--- Bulgur wheat	kg.	16%
1904 10 90	--- Other	kg.	16%
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	16%
1904 30 00	- Bulgur wheat	kg.	16%
1904 90 00	- Other	kg.	16%
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS		
1905 10 00	- Crispbread	kg.	Nil
1905 20 00	- Gingerbread and the like	kg.	Nil
	- <i>Sweet biscuits; waffles and wafers:</i>		
1905 31 00	-- Sweet biscuits	kg.	16%
1905 32	-- <i>Waffles and wafers:</i>		
	--- <i>Communion wafers:</i>		
1905 32 11	---- Coated with chocolate or containing chocolate	kg.	16%

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(1)	(2)	(3)	(4)
1905 32 19 ----	Other	kg.	16%
1905 32 90 ---	Other	kg.	16%
1905 40 00 -	Rusks, toasted bread and similar toasted products	kg.	Nil
1905 90 -	Other:		
1905 90 10 ---	Pastries and cakes	kg.	16%
1905 90 20 ---	Biscuits not elsewhere specified or included	kg.	16%
1905 90 30 ---	Extruded or expanded products, savoury or salted	kg.	Nil
1905 90 40 ---	Papad	kg.	Nil
1905 90 90 ---	Other	kg.	Nil

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

NOTES

1. This Chapter does not cover :

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(c) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% volume.

7. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other sub-headings of heading 2007.

3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
2001 10 00	- Cucumbers and gherkins	kg.	16%
2001 90 00	- Other	kg.	16%
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2002 10 00	- Tomatoes, whole or in pieces	kg.	16%
2002 90 00	- Other	kg.	16%
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	kg.	16%
2003 20 00	- Truffles	kg.	16%
2003 90 00	- Other	kg.	16%
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2004 10 00	- Potatoes	kg.	16%
2004 90 00	- Other vegetables and mixtures of vegetables	kg.	16%
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
2005 10 00	- Homogenised vegetables	kg.	16%
2005 20 00	- Potatoes	kg.	16%
2005 40 00	- Peas (<i>pisum, sativum</i>)	kg.	16%
	- Beans (<i>Vigna spp., Phaseolus spp.</i>):		
2005 51 00	-- Beans, shelled	kg.	16%
2005 59 00	-- Other	kg.	16%
2005 60 00	- Asparagus	kg.	16%
2005 70 00	- Olives	kg.	16%
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg.	16%
2005 90 00	- Other vegetables and mixtures of vegetables	kg.	16%
2006 00 00	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)		
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
2007 10 00	- Homogenised preparations	kg.	16%
	- Other:		
2007 91 00	-- Citrus fruit	kg.	16%
2007 99	-- Other:		
2007 99 10	--- Mango	kg.	16%
2007 99 20	--- Guava	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2007 99 30	--- Pine apple	kg.	16%
2007 99 40	--- Apple	kg.	16%
2007 99 90	--- Other	kg.	16%
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED		
	- <i>Nuts, ground-nuts and other seeds, whether or not mixed together :</i>		
2008 11 00	-- Ground-nuts	kg.	16%
2008 19	-- <i>Other, including mixtures:</i>		
2008 19 10	--- Cashew nut, roasted, salted or roasted and salted	kg.	16%
2008 19 20	--- Other roasted nuts and seeds	kg.	16%
2008 19 30	--- Other nuts, otherwise prepared or preserved	kg.	16%
2008 19 40	--- Other roasted and fried vegetable products	kg.	16%
2008 19 90	--- Other	kg.	16%
2008 20 00	- Pineapples	kg.	16%
2008 30	- <i>Citrus fruit:</i>		
2008 30 10	--- Orange	kg.	16%
2008 30 90	--- Other	kg.	16%
2008 40 00	- Pears	kg.	16%
2008 50 00	- Apricots	kg.	16%
2008 60 00	- Cherries	kg.	16%
2008 70 00	- Peaches, including nectarines	kg.	16%
2008 80 00	- Strawberries	kg.	16%
	- <i>Other, including mixtures other than those of sub-heading 2008 19 :</i>		
2008 91 00	-- Palm hearts	kg.	16%
2008 92 00	-- Mixtures	kg.	16%
2008 99	-- <i>Other:</i>		
	- <i>Squash :</i>		
2008 99 11	---- Mango	kg.	16%
2008 99 12	---- Lemon	kg.	16%
2008 99 13	---- Orange	kg.	16%
2008 99 14	---- Pineapple	kg.	16%
2008 99 19	---- Other	kg.	16%
	- <i>Other :</i>		
2008 99 91	---- Fruit cocktail	kg.	16%
2008 99 92	---- Grapes	kg.	16%
2008 99 93	---- Apples	kg.	16%
2008 99 94	---- Guava	kg.	16%
2008 99 99	---- Other	kg.	16%
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
	- <i>Orange juice :</i>		
2009 11 00	-- Frozen	kg.	16%
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	16%
2009 19 00	-- Other	kg.	16%
	- <i>Grapefruit juice:</i>		
2009 21 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 29 00	-- Other	kg.	16%
	- <i>Juice of any other single citrus fruit:</i>		
2009 31 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 39 00	-- Other	kg.	16%
	- <i>Pineapple juice:</i>		
2009 41 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 49 00	-- Other	kg.	16%
2009 50 00	- Tomato juice	kg.	16%
	- <i>Grape juice (including grape must):</i>		
2009 61 00	-- Of a Brix value not exceeding 30	kg.	16%

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(1)	(2)	(3)	(4)
2009 69 00	-- Other	kg.	16%
	- <i>Apple juice:</i>		
2009 71 00	-- Of a Brix value not exceeding 20	kg.	16%
2009 79 00	-- Other	kg.	16%
2009 80	- <i>Juice of any other single fruit or vegetable:</i>		
2009 80 10	--- Mango juice	kg.	16%
2009 80 90	--- Other	kg.	16%
2009 90 00	- Mixtures of juices	kg.	16%

CHAPTER 21

Miscellaneous edible preparations

NOTES

1. This Chapter does not cover:

- (a) mixed vegetables of heading 0712;
- (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
- (c) flavoured tea (heading 0902);
- (d) spices or other products of headings 0904 to 0910;
- (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
- (g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

4. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUPPLEMENTARY NOTES

1. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:—

lime and katha (catechu), but not tobacco, whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter, "betel-nut product known as *Supari*" means any preparation containing betel-nuts, but not containing any one or more of the following ingredients, namely:

lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:

- (a) protein concentrates and textured protein substances;
- (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
- (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;
- (d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
- (e) flavouring powders for making beverages, whether or not sweetened;
- (f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;
- (g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;
- (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and
- (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
	- <i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i>		
2101 11	-- <i>Extracts, essences and concentrates:</i>		
2101 11 10	--- Instant coffee, flavoured	kg.	16%
2101 11 20	--- Instant coffee, not flavoured	kg.	16%
2101 11 30	--- Coffee aroma	kg.	16%
2101 11 90	--- Other	kg.	16%
2101 12 00	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2101 20	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
2101 20 10	--- Instant tea	kg.	16%
2101 20 20	--- Quick brewing black tea	kg.	16%
2101 20 30	--- Tea aroma	kg.	16%
2101 20 90	--- Other	kg.	16%
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
2101 30 10	--- Roasted chicory	kg.	Nil
2101 30 20	--- Roasted coffee substitutes	kg.	Nil
2101 30 90	--- Other	kg.	Nil
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS		
2102 10	- Active yeasts:		
2102 10 10	--- Culture yeast	kg.	16%
2102 10 20	--- Baker's yeast	kg.	16%
2102 10 90	--- Other	kg.	16%
2102 20 00	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	16%
2102 30 00	- Prepared baking powders	kg.	16%
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD		
2103 10 00	- Soya sauce	kg.	16%
2103 20 00	- Tomato ketchup and other tomato sauces	kg.	16%
2103 30 00	- Mustard flour and meal and prepared mustard	kg.	16%
2103 90	- Other:		
2103 90 10	--- Curry paste	kg.	16%
2103 90 20	--- Chilli sauce	kg.	16%
2103 90 30	--- Mayonnaise and salad dressings	kg.	16%
2103 90 40	--- Mixed, condiments and mixed seasoning	kg.	16%
2103 90 90	--- Other	kg.	16%
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS		
2104 10	- Soups and broths and preparations therefor:		
2104 10 10	--- Dried	kg.	16%
2104 10 90	--- Other	kg.	16%
2104 20 00	- Homogenised composite food preparations	kg.	16%
2105 00 00	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	16%
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED		
2106 10 00	- Protein concentrates and textured protein substances	kg.	16%
2106 90	- Other:		
	--- Soft drink concentrates:		
2106 90 11	---- Sharbat	kg.	16%
2106 90 19	---- Other	kg.	16%
2106 90 20	--- Pan masala	kg.	16%
2106 90 30	--- Betel nut product known as "Supari"	kg.	16%
2106 90 40	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	16%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2106 90 50	--- Compound preparations for making non-alcoholic beverages	kg.	16%
2106 90 60	--- Food flavouring material	kg.	16%
2106 90 70	--- Churna for pan	kg.	16%
2106 90 80	--- Custard powder	kg.	16%
	--- Other :		
2106 90 91	---- Diabetic foods	kg.	16%
2106 90 92	---- Sterilized or pasteurized miltone	kg.	Nil
2106 90 99	---- Other	kg.	16%

CHAPTER 22

Beverages, spirits and vinegar

NOTES

1. This Chapter does not cover:
 - (a) products falling thereunder (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - (b) sea water (heading 2501);
 - (c) distilled or conductivity water or water of similar purity (heading 2851);
 - (d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);
 - (e) medicaments of heading 3003 or 3004; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20° C.
3. For the purposes of heading 2202, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.
4. This Chapter does not cover alcoholic liquors for human consumption.
5. In relation to waters, including natural or artificial mineral waters of heading 2201 and waters, including mineral waters of heading 2202 processes, such as filtration, purification of any other process or any one or more of these processes, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
6. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
2201 10	- Mineral waters and aerated waters:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2201 10 10	--- Mineral waters	l	16%
2201 10 20	--- Aerated waters	l	16%
2201 90	- Other:		
2201 90 10	--- Ice and snow	l	Nil
2201 90 90	--- Other	l	Nil
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009		
2202 10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>		
2202 10 10	--- Aerated waters	l	16%
2202 10 20	--- Lemonade	l	16%
2202 10 90	--- Other	l	16%
2202 90	- Other:		
2202 90 10	--- Soya milk drinks, whether or not sweetened or flavoured	l	Nil
2202 90 20	--- Fruit pulp or fruit juice based drinks	l	16%
2202 90 30	--- Beverages containing milk	l	16%
2202 90 90	--- Other	l	16%
2203 00 00			
2204			
2204 10 00	-		
2204 21	---		
2204 21 10	---		
2204 21 20	---		
2204 21 90	---		
2204 29	---		
2204 29 10	---		
2204 29 20	---		
2204 29 90	---		
2204 30 00	-		
2205			
2205 10 00	-		
2205 90 00	-		
2206 00 00			
2207	ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		
2207 10	-		
2207 10 11	----		
2207 10 19	----		
2207 10 90	----		
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	l	16%
2208			
2208 20	-		
2208 20 10	---		
2208 20 20	---		

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(1)	(2)	(3)	(4)
2208 20 90	---		
2208 30	-		
2208 30 10	---		
2208 30 20	---		
2208 30 30	---		
2208 30 90	---		
2208 40	-		
2208 40 10	---		
2208 40 20	---		
2208 50	-		
2208 50 10	---		
2208 50 20	---		
2208 60 00	-		
2208 70	-		
2208 70 10	---		
2208 70 20	---		
2208 90	-		
2208 90 10	---		
2208 90 20	---		
2208 90 90	---		
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID		
2209 00	- <i>Vinegar and substitutes for vinegar obtained from acetic acid:</i>		
2209 00 10	--- Brewed vinegar	l	16%
2209 00 20	--- Synthetic vinegar	l	16%
2209 00 90	--- Other	l	16%

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUB-HEADING NOTE

For the purposes of sub-heading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES		
2301 10	- <i>Flours, meals and pellets, of meat or meat offal; greaves:</i>		
2301 10 10	--- Meat meals and pellets (including tankage)	kg.	Nil
2301 10 90	--- Other (including greaves)	kg.	Nil
2301 20	- <i>Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:</i>		
	--- <i>Fish meal, unfit for human consumption:</i>		
2301 20 11	---- In powder form	kg.	Nil
2301 20 19	---- Other	kg.	Nil
2301 20 90	---- Other	kg.	Nil
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
2302 10	- <i>Of maize (corn):</i>		
2302 10 10	--- Maize bran	kg.	Nil
2302 10 90	--- Other	kg.	Nil
2302 20	- <i>Of rice:</i>		
2302 20 10	--- De-oiled rice bran	kg.	Nil
2302 20 20	--- Rice bran, raw	kg.	Nil
2302 20 90	--- Other	kg.	Nil
2302 30 00	- Of wheat	kg.	Nil
2302 40 00	- Of other cereals	kg.	Nil
2302 50 00	- Of leguminous plants	kg.	Nil
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS		
2303 10 00	- Residues of starch manufacture and similar residues	kg.	Nil
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2303 30 00	- Brewing or distilling dregs and waste	kg.	Nil
2304	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL		
2304 00	- <i>Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:</i>		
2304 00 10	--- Oil-cake and oil-cake meal of soyabean, expeller variety	kg.	Nil
2304 00 20	--- Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	Nil
2304 00 30	--- Meal of soyabean, solvent extracted (defatted)	kg.	Nil
2304 00 90	--- Other	kg.	Nil
2305	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL		
2305 00	- <i>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:</i>		
2305 00 10	--- Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	Nil
2305 00 20	--- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	Nil
2305 00 90	--- Other	kg.	Nil
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305		
2306 10	- <i>Of cotton seeds:</i>		
2306 10 10	--- Oil-cake and oil-cake meal, decorticated, expeller variety	kg.	Nil
2306 10 20	--- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 30	--- Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	Nil
2306 10 40	--- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	Nil
2306 10 90	--- Other	kg.	Nil
2306 20	- <i>Of linseed:</i>		
2306 20 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 20 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 20 90	--- Other	kg.	Nil
2306 30	- <i>Of sunflower seeds:</i>		
2306 30 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 30 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 30 90	--- Other	kg.	Nil
	- <i>Of rape or colza seeds:</i>		
2306 41 00	--- Of low erucic acid rape or colza seeds	kg.	Nil
2306 49 00	--- Other	kg.	Nil
2306 50	- <i>Of coconut or copra:</i>		
2306 50 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	Nil
2306 50 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	Nil
2306 50 90	--- Other	kg.	Nil
2306 60 00	- Of palm nuts or kernels	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2306 70 00	- Of maize (corn) germ	kg.	Nil
2306 90	- Other:		
	--- Oil-cake and oil-cake meal, expeller variety:		
2306 90 11	---- Of mowra seeds	kg.	Nil
2306 90 12	---- Of mustard seeds	kg.	Nil
2306 90 13	---- Of niger seeds	kg.	Nil
2306 90 14	---- Of sesamum seeds	kg.	Nil
2306 90 15	---- Of mango kernel	kg.	Nil
2306 90 16	---- Of sal (de-oiled)	kg.	Nil
2306 90 17	---- Of castor seeds	kg.	Nil
2306 90 18	---- Of neem seeds	kg.	Nil
2306 90 19	---- Of other seeds	kg.	Nil
	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety:		
2306 90 21	---- Of mustard seeds	kg.	Nil
2306 90 22	---- Of niger seeds	kg.	Nil
2306 90 23	---- Of cardi seeds	kg.	Nil
2306 90 24	---- Of sesamum seeds	kg.	Nil
2306 90 25	---- Of mango kernel	kg.	Nil
2306 90 26	---- Of sal (de-oiled)	kg.	Nil
2306 90 27	---- Of castor seeds	kg.	Nil
2306 90 28	---- Of neem seeds	kg.	Nil
2306 90 29	---- Of other seeds	kg.	Nil
2306 90 30	--- Residues babool seed extraction	kg.	Nil
2306 90 90	--- Other	kg.	Nil
2307 00 00	WINE LEES; ARGOL	kg.	Nil
2308 00 00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	Nil
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
2309 10 00	- Dog or cat food, put up for retail sale	kg.	Nil
2309 90	- Other:		
2309 90 10	--- Compounded animal feed	kg.	Nil
2309 90 20	--- Concentrates for compound animal feed	kg.	Nil
	--- Feeds for fish (prawn, etc.):		
2309 90 31	---- Prawn and shrimps feed	kg.	Nil
2309 90 32	---- Fish meal in powdered form	kg.	Nil
2309 90 39	---- Other	kg.	Nil
2309 90 90	--- Other	kg.	Nil

CHAPTER 24

Tobacco and manufactured tobacco substitutes

NOTES

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

3. In relation to products of heading 2401 or 2402 or 2403, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, included in tariff item 2403 99 90, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:-

- (i) lime; and
- (ii) *kattha* (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.

SUPPLEMENTARY NOTES

For the purposes of this Chapter:

(1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.

(3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	- Tobacco, not stemmed or stripped :		
2401 10 10	--- Flue cured virginia tobacco	kg.	26%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	26%
2401 10 30	--- Sun cured virginia tobacco	kg.	26%
2401 10 40	--- Burley tobacco	kg.	26%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	26%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	26%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	26%
2401 10 90	--- Other	kg.	26%
2401 20	- Tobacco, partly or wholly stemmed or stripped :		
2401 20 10	--- Flue cured virginia tobacco	kg.	26%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	26%
2401 20 30	--- Sun cured virginia tobacco	kg.	26%
2401 20 40	--- Burley tobacco	kg.	26%
2401 20 50	--- Tobacco for manufacture of biris	kg.	26%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	26%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	26%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	26%
2401 20 90	--- Other	kg.	26%
2401 30 00	- Tobacco refuse	kg.	26%
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	- Cigars, cheroots and cigarillos, containing tobacco :		
2402 10 10	--- Cigar and cheroots	Tu	16%
2402 10 20	--- Cigarillos	Tu	16%
2402 20	- Cigarettes, containing tobacco :		
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 115 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 390 per thousand
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 580 per thousand
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 945 per thousand
2402 20 50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 1,260 per thousand
2402 20 90	--- Other	Tu	Rs. 1,545 per thousand
2402 90	- Other:		
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	Rs. 1,000 per thousand
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	16%
2402 90 90	--- Other	Tu	16%
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES		
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2403 10 10 ---	Hookah or gudaku tobacco	kg.	34%
2403 10 20 ---	Smoking mixtures for pipes and cigarettes	kg.	300%
	<i>Biris:</i>		
2403 10 31 ----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs.6 per thousand
2403 10 39 ----	Other	Tu	Rs.15 per thousand
2403 10 90 ---	Other	kg.	34%
	<i>Other :</i>		
2403 91 00 --	"Homogenised" or "reconstituted" tobacco	kg.	34%
2403 99 --	<i>Other :</i>		
2403 99 10 ---	Chewing tobacco	kg.	34%
2403 99 20 ---	Preparations containing chewing tobacco	kg.	34%
2403 99 30 ---	Jarda scented tobacco	kg.	34%
2403 99 40 ---	Snuff	kg.	34%
2403 99 50 ---	Preparations containing snuff	kg.	34%
2403 99 60 ---	Tobacco extracts and essence	kg.	34%
2403 99 70 ---	Cut-tobacco	kg.	Rs.50 per kg.
2403 99 90 ---	Other	kg.	34%

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3 (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chinks (heading 9504); or
- (i) writing or drawing chinks and tailors' chinks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; stromtiantite (whether or not calcined), other than stromtiantium oxide; broken pieces of pottery, brick or concrete.

5. In relation to marble slabs of heading 2515, if a manufacturer clears irregularly shaped marbles, he shall have the option to discharge the duty on the slabs by treating one

cubic metre of marble blocks as equivalent to 30 square metres of marble slabs, the volume of the blocks being determined with reference to the maximum length, width and height of the block.

SUPPLEMENTARY NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER		
2501 00	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water:		
2501 00 10	--- Common salt (including iodised salt)	kg.	Nil
2501 00 20	--- Rock salt	kg.	Nil
2501 00 90	--- Other	kg.	Nil
2502 00 00	UNROASTED IRON PYRITES	kg.	Nil
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR		
2503 00	- Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:		
2503 00 10	--- Sulphur recovered as by-product in refining of crude oil	kg.	Nil
2503 00 90	--- Other	kg.	Nil
2504	NATURAL GRAPHITE		
2504 10	- In powder or in flakes:		
2504 10 10	--- Graphite, crystalline	kg.	Nil
2504 10 20	--- Graphite, amorphous	kg.	Nil
2504 10 90	--- Other	kg.	Nil
2504 90	- Other:		
2504 90 10	--- Graphite, micronised	kg.	Nil
2504 90 90	--- Other	kg.	Nil
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26		
2505 10	- Silica sands and quartz sands:		
	--- Silica sands:		
2505 10 11	---- Processed (white)	kg.	Nil
2505 10 12	---- Processed (brown)	kg.	Nil
2505 10 19	---- Other	kg.	Nil
2505 10 20	--- Quartz sands	kg.	Nil
2505 90 00	- Other	kg.	Nil
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
2506 10	- Quartz:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2506 10 10 ---	In lumps	kg.	Nil
2506 10 20 ---	In powder	kg.	Nil
2506 21 ---	<i>Quartzite :</i>		
2506 21 10 ---	<i>Crude or roughly trimmed:</i>		
2506 21 10 ---	In lumps	kg.	Nil
2506 21 20 ---	In powder	kg.	Nil
2506 21 90 ---	Other	kg.	Nil
2506 29 00 ---	Other	kg.	Nil
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED		
2507 00 -	<i>Kaolin and other kaolinic clays, whether or not calcined:</i>		
2507 00 10 ---	Crude	kg.	Nil
2507 00 21 ---	<i>Other:</i>		
2507 00 21 ---	Pharmaceutical grade	kg.	Nil
2507 00 22 ---	Ceramic grade	kg.	Nil
2507 00 29 ---	Other	kg.	Nil
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS		
2508 10 -	<i>Bentonite:</i>		
2508 10 10 ---	Crude	kg.	Nil
2508 10 90 ---	Other (includes processed, activated and ground)	kg.	Nil
2508 20 -	<i>Decolourising earths and fuller's earth:</i>		
2508 20 10 ---	Processed (including activated)	kg.	Nil
2508 20 90 ---	Other	kg.	Nil
2508 30 -	<i>Fire clay:</i>		
2508 30 10 ---	Non-plastic	kg.	Nil
2508 30 20 ---	Semi-plastic	kg.	Nil
2508 30 30 ---	Plastic	kg.	Nil
2508 30 90 ---	Other	kg.	Nil
2508 40 -	<i>Other clays:</i>		
2508 40 10 ---	Ball clay	kg.	Nil
2508 40 20 ---	Earth clay	kg.	Nil
2508 40 90 ---	Other	kg.	Nil
2508 50 -	<i>Andalusite, kyanite and sillimanite:</i>		
2508 50 10 ---	Andalusite	kg.	Nil
2508 50 21 ---	<i>Kyanite:</i>		
2508 50 21 ---	Crude, other than calcined	kg.	Nil
2508 50 22 ---	Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	Nil
2508 50 23 ---	Calcined	kg.	Nil
2508 50 31 ---	<i>Sillimanite:</i>		
2508 50 31 ---	Lumps	kg.	Nil
2508 50 32 ---	Fines (including sand)	kg.	Nil
2508 50 39 ---	Other	kg.	Nil
2508 60 00 -	Mullite	kg.	Nil
2508 70 00 -	Chamotte or dinas earths	kg.	Nil
2509 00 00	CHALK	kg.	Nil
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK		
2510 10 -	<i>Unground:</i>		
2510 10 10 ---	Natural calcium phosphate	kg.	Nil
2510 10 20 ---	Natural aluminium calcium phosphate	kg.	Nil
2510 10 30 ---	Natural calcium phosphate apatite	kg.	Nil
2510 10 90 ---	Other	kg.	Nil
2510 20 -	<i>Ground:</i>		
2510 20 10 ---	Natural calcium phosphates	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2510 20 20 ---	Natural aluminium calcium phosphate	kg.	Nil
2510 20 30 ---	Natural calcium phosphates apatite	kg.	Nil
2510 20 90 ---	Other	kg.	Nil
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2815		
2511 10 -	<i>Natural barium sulphate (barytes):</i>		
2511 10 10 ---	Lumps	kg.	Nil
2511 10 20 ---	Powder	kg.	Nil
2511 10 90 ---	Other	kg.	Nil
2511 20 00 -	Natural barium carbonate (witherite)	kg.	Nil
2512	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS		
2512 00 -	<i>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:</i>		
2512 00 10 ---	Kieselguhr	kg.	Nil
2512 00 20 ---	Tripolite	kg.	Nil
2512 00 30 ---	Diatomite	kg.	Nil
2512 00 90 ---	Other	kg.	Nil
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
	<i>Pumice stone:</i>		
2513 11 00 --	Crude or in irregular pieces, including crushed pumice ("bimskies")	kg.	Nil
2513 19 00 --	Other	kg.	Nil
2513 20 -	<i>Emery, natural corundum, natural garnet and other natural abrasives:</i>		
2513 20 10 ---	Emery	kg.	Nil
2513 20 20 ---	Natural corundum	kg.	Nil
2513 20 30 ---	Natural garnet	kg.	Nil
2513 20 90 ---	Other	kg.	Nil
2514 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	Nil
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	<i>Marble and travertine:</i>		
2515 11 00 --	Crude or roughly trimmed	kg.	Nil
2515 12 --	<i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</i>		
2515 12 10 ---	Blocks	kg.	Nil
2515 12 20 ---	Slabs	square metre	16%
2515 12 90 ---	Other	square metre	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2515 20	- <i>Ecaussine and other calcareous monumental or building stone; alabaster:</i>		
2515 20 10	--- Alabaster	kg.	Nil
2515 20 90	--- Other	kg.	Nil
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	- <i>Granite :</i>		
2516 11 00	-- Crude or roughly trimmed	kg.	Nil
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
	- <i>Sandstone:</i>		
2516 21 00	-- Crude or roughly trimmed	kg.	Nil
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 90	- <i>Other monumental or building stone:</i>		
2516 90 10	--- Pakur stone	kg.	Nil
2516 90 20	--- Stone boulders	kg.	Nil
2516 90 90	--- Other	kg.	Nil
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED		
2517 10	- <i>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:</i>		
2517 10 10	--- Pakur stone, crushed or broken	kg.	Nil
2517 10 20	--- Flint	kg.	Nil
2517 10 90	--- Other	kg.	Nil
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	kg.	Nil
2517 30 00	- Tarred macadam	kg.	Nil
	- <i>Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:</i>		
2517 41 00	-- Of marble	kg.	Nil
2517 49 00	-- Other	kg.	Nil
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX		
2518 10 00	- Dolomite not calcined or sintered	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2518 20 00	- Calcined or sintered dolomite	kg.	Nil
2518 30 00	- Dolomite ramming mix	kg.	Nil
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE		
2519 10 00	- Natural magnesium carbonate (magnesite)	kg.	Nil
2519 90	- Other:		
2519 90 10	--- Fused magnesia (natural)	kg.	Nil
2519 90 20	--- Dead-burnt (sintered) magnesia	kg.	Nil
2519 90 30	--- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	Nil
2519 90 40	--- Magnesium oxide	kg.	Nil
2519 90 90	--- Other	kg.	Nil
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
2520 10	- Gypsum; anhydrite:		
2520 10 10	--- Natural	kg.	Nil
2520 10 20	--- Marine	kg.	Nil
2520 10 90	--- Other	kg.	Nil
2520 20	- Plasters:		
2520 20 10	--- Calcined	kg.	Nil
2520 20 90	--- Other	kg.	Nil
2521	- LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT		
2521 00	- Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:		
2521 00 10	--- Limestone flux (L.D., below 1% SiO ₂)	kg.	Nil
2521 00 90	--- Other	kg.	Nil
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825		
2522 10 00	- Quicklime	kg.	Nil
2522 20 00	- Slaked lime	kg.	Nil
2522 30 00	- Hydraulic lime	kg.	Nil
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS		
2523 10 00	- Cement clinkers	kg.	Rs.250 per tonne
2523 21 00	- Portland cement: White cement, whether or not artificially coloured	kg.	16%
2523 29	- Other:		
2523 29 10	--- Ordinary portland cement, dry	kg.	Rs.400 per tonne
2523 29 20	--- Ordinary portland cement, coloured	kg.	Rs.400 per tonne
2523 29 30	--- Portland pozzolana cement	kg.	Rs.400 per tonne
2523 29 40	--- Portland slag cement	kg.	Rs.400 per tonne
2523 29 90	--- Other	kg.	Rs.400 per tonne
2523 30 00	- Aluminous cement	kg.	16%
2523 90	- Other hydraulic cements:		
2523 90 10	--- Sagol; ashmoh	kg.	16%
2523 90 20	--- High alumina refractory cement	kg.	16%
2523 90 90	--- Other	kg.	16%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2524	ASBESTOS		
2524 00	- Asbestos:		
	--- Asbestos in rock form:		
2524 00 11	Chrysotile	kg.	Nil
2524 00 12	Amphibole	kg.	Nil
2524 00 19	Other	kg.	Nil
	--- Fibre raw, beaten or washed or graded to length:		
2524 00 21	Chrysotile	kg.	Nil
2524 00 22	Amosite	kg.	Nil
2524 00 29	Other	kg.	Nil
	--- Flakes or powder:		
2524 00 31	Amosite	kg.	Nil
2524 00 39	Other	kg.	Nil
	--- Other:		
2524 00 91	Waste	kg.	Nil
2524 00 99	Other	kg.	Nil
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE		
2525 10	- Crude mica and mica rifted into sheets or splittings:		
2525 10 10	Mica blocks	kg.	Nil
2525 10 20	Condensor films trimmed but not cut to shape	kg.	Nil
2525 10 30	Mica splittings, book form	kg.	Nil
2525 10 40	Mica splittings, loose	kg.	Nil
2525 10 90	Other	kg.	Nil
	--- Mica powder:		
2525 20 10	Mica flakes, 2.20 mesh	kg.	Nil
2525 20 20	Mica powder, dry ground	kg.	Nil
2525 20 30	Mica powder, micronised	kg.	Nil
2525 20 40	Mica powder, wet ground	kg.	Nil
2525 20 50	Mica powder, calcined	kg.	Nil
2525 20 90	Other	kg.	Nil
	--- Mica waste:		
2525 30 10	Mica mine scrap and waste	kg.	Nil
2525 30 20	Mica factory scrap	kg.	Nil
2525 30 30	Mica cuttings book form	kg.	Nil
2525 30 90	Other	kg.	Nil
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC		
2526 10	- Not crushed, not powdered:		
2526 10 10	Steatite (soap stone, etc.) block	kg.	Nil
2526 10 20	Steatite (soap stone, etc.) lumps	kg.	Nil
2526 10 90	Other	kg.	Nil
2526 20 00	- Crushed or powdered	kg.	Nil
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT		
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	Nil
	--- Other:		
2528 90 10	Natural boric acid (containing not more than 85% of H_3BO_3)	kg.	Nil
2528 90 20	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2528 90 90 ---	Other	kg.	Nil
2529	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
2529 10 -	<i>Felspar:</i>		
2529 10 10 ---	Lumps	kg.	Nil
2529 10 20 ---	Powder	kg.	Nil
	<i>Fluorspar:</i>		
2529 21 00 --	Containing by weight 97% or less of calcium fluoride	kg.	Nil
2529 22 00 --	Containing by weight more than 97% of calcium fluoride	kg.	Nil
2529 30 00 -	Leucite; nepheline and nepheline syenite	kg.	Nil
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED		
2530 10 -	<i>Vermiculite, perlite and chlorites, unexpanded:</i>		
2530 10 10 ---	Vermiculite	kg.	Nil
2530 10 20 ---	Perlite	kg.	Nil
2530 10 90 ---	Others (including powder)	kg.	Nil
2530 20 00 -	Kieserite, epsomite (natural magnesium sulphates)	kg.	Nil
2530 90 -	<i>Other:</i>		
2530 90 10 ---	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	Nil
2530 90 20 ---	Natural arsenic sulphides (such as orpiment)	kg.	Nil
2530 90 30 ---	Calcite	kg.	Nil
2530 90 40 ---	Ores and concentrates of rare earth metals	kg.	Nil
2530 90 50 ---	Wollastonite	kg.	Nil
2530 90 60 ---	Earth colour ochre, crude	kg.	Nil
2530 90 70 ---	Other processed earth colour ochre	kg.	Nil
	<i>Other:</i>		
2530 90 91 ----	Strontium sulphate (natural ore)	kg.	Nil
2530 90 99 ----	Other	kg.	Nil

CHAPTER 26

Ores, slag and ash

NOTES

1. This Chapter does not cover:

- (a) slag or similar industrial waste prepared as macadam (heading 2517);
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
- (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
- (d) basic slag of Chapter 31;
- (e) slag wool, rock wool or similar mineral wools (heading 6806);
- (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

- (a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
- (b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2620 21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620 60.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES - <i>Iron ores and concentrates, other than roasted iron pyrites :</i>		
2601 11	-- <i>Non-agglomerated :</i>		
2601 11 10	--- Iron ore lumps (60% Fe or more)	kg.	16%
2601 11 20	--- Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	kg.	16%
2601 11 30	--- Iron ore fines (62% Fe or more)	kg.	16%
2601 11 40	--- Iron ore fines (below 62% Fe)	kg.	16%
2601 11 50	--- Iron ore concentrates	kg.	16%
2601 11 90	--- Other	kg.	16%
2601 12	-- <i>Agglomerated :</i>		
2601 12 10	--- Iron ore pellets	kg.	16%
2601 12 90	--- Other	kg.	16%
2601 20 00	- Roasted iron pyrites	kg.	16%
2602	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT		
2602 00	- <i>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:</i>		
2602 00 10	--- Manganese ore (46% or more)	kg.	16%
2602 00 20	--- Manganese ore (44% or more but below 46%)	kg.	16%
2602 00 30	--- Manganese ore (40% or more but below 44%)	kg.	16%
2602 00 40	--- Manganese ore (35% or more but below 40%)	kg.	16%
2602 00 50	--- Manganese ore (30% or more but below 35%)	kg.	16%
2602 00 60	--- Ferruginous (10% or more but below 30%)	kg.	16%
2602 00 70	--- Manganese ore sinters, agglomerated	kg.	16%
2602 00 90	--- Other	kg.	16%
2603 00 00	COPPER ORES AND CONCENTRATES	kg.	16%
2604 00 00	NICKEL ORES AND CONCENTRATES	kg.	16%
2605 00 00	COBALT ORES AND CONCENTRATES	kg.	16%
2606	ALUMINIUM ORES AND CONCENTRATES		
2606 00	- <i>Aluminium ores and concentrates:</i>		
2606 00 10	--- Bauxite (natural), not calcined	kg.	16%
2606 00 20	--- Bauxite (natural), calcined	kg.	16%
2606 00 90	--- Other aluminium ores and concentrates	kg.	16%
2607 00 00	LEAD ORES AND CONCENTRATES	kg.	16%
2608 00 00	ZINC ORES AND CONCENTRATES	kg.	16%
2609 00 00	TIN ORES AND CONCENTRATES	kg.	16%
2610	CHROMIUM ORES AND CONCENTRATES		
2610 00	- <i>Chromium ores and concentrates:</i>		
2610 00 10	--- Chrome ore lumps, containing 47% Cr ₂ O ₃ and above	kg.	16%
2610 00 20	--- Chrome ore lumps, containing 40% or more but less than 47% Cr ₂ O ₃	kg.	16%
2610 00 30	--- Chrome ore lumps below 40% Cr ₂ O ₃	kg.	16%
2610 00 40	--- Chrome ore friable and concentrates fixes containing 47% Cr ₂ O ₃ and above	kg.	16%
2610 00 90	--- Other	kg.	16%
2611 00 00	TUNGSTEN ORES AND CONCENTRATES	kg.	16%
2612	URANIUM OR THORIUM ORES AND CONCENTRATES		
2612 10 00	- Uranium ores and concentrates	kg.	16%

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(1)	(2)	(3)	(4)
2612 20 00	- Thorium ores and concentrates	kg.	16%
2613	MOLYBDENUM ORES AND CONCENTRATES		
2613 10 00	- Roasted	kg.	16%
2613 90 00	- Other	kg.	16%
2614	TITANIUM ORES AND CONCENTRATES		
2614 00	- <i>Titanium ores and concentrates:</i>		
2614 00 10	--- Limenite, unprocessed	kg.	16%
2614 00 20	--- Limenite, upgraded (beneficiated limenite including limenite ground)	kg.	16%
	--- <i>Rutile :</i>		
2614 00 31	---- Rare earth oxides including rutile sand	kg.	16%
2614 00 39	---- Other	kg.	16%
2614 00 90	--- Other	kg.	16%
2615	NIOBIMUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES		
2615 10 00	- Zirconium ores and concentrates	kg.	16%
2615 90	- <i>Other :</i>		
2615 90 10	--- Vanadium ores and concentrates	kg.	16%
2615 90 20	--- Niobium or tantalum ores and concentrates	kg.	16%
2616	PRECIOUS METAL ORES AND CONCENTRATES		
2616 10 00	- Silver ores and concentrates	kg.	16%
2616 90	- <i>Other :</i>		
2616 90 10	--- Gold ores and concentrates	kg.	16%
2616 90 90	--- Other	kg.	16%
2617	OTHER ORES AND CONCENTRATES		
2617 10 00	- Antimony ores and concentrates	kg.	16%
2617 90 00	- Other	kg.	16%
2618 00 00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	kg.	16%
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL		
2619 00	- <i>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:</i>		
2619 00 10	--- Converted slag (scull) of blast furnace	kg.	16%
2619 00 90	--- Other	kg.	16%
2620	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS		
	- <i>Containing mainly zinc :</i>		
2620 11 00	-- Hard zinc spelter	kg.	16%
2620 19 00	-- Other	kg.	16%
	- <i>Containing mainly lead:</i>		
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	16%
2620 29 00	-- Other	kg.	16%
	- <i>Containing mainly copper :</i>		
2620 30	--- Brass dross	kg.	16%
2620 30 10	--- Other	kg.	16%
	- <i>Containing mainly aluminium:</i>		
2620 40	--- Aluminium dross	kg.	16%
2620 40 10	--- Other	kg.	16%
2620 40 90	--- Other	kg.	16%
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	16%
	- <i>Other:</i>		
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg.	16%
2620 99 00	-- Other	kg.	16%
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE		
2621 10 00	- Ash and residues from the incineration of municipal waste	kg.	16%
2621 90 00	- Other	kg.	16%

CHAPTER 27

*Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes*

NOTES

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

4. In relation to lubricating oils and lubricating preparations of heading 2710, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

5. In relation to natural gas falling under heading 2711, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2701 11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 Kcal/Kg.

3. For the purposes of sub-headings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" or "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

4. For the purposes of sub-heading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

SUPPLEMENTARY NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff items 2710 11 11, 2710 11 12 and 2710 11 13)" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;

(b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) "superior kerosene oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° C;

(i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the hatching of jute or other textile fibres;

(j) the expression "petroleum jelly crude" (tariff item 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them :

(1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time

being in force;

(4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)-1967 as for the time being in force;

(5) "Colour Comparison Test" shall be done in the following manner, namely:

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL		
	- Coal, whether or not pulverised, but not agglomerated:		
2701 11 00	-- Anthracite	kg.	Nil
2701 12 00	-- Bituminous coal	kg.	Nil
2701 19	-- Other coal:		
2701 19 10	--- Coking coal	kg.	Nil
2701 19 20	--- Steam coal	kg.	Nil
2701 19 90	--- Other	kg.	Nil
2701 20	- Briquettes, ovoids and similar solid fuels manufactured from coal:		
2701 20 10	--- Anthracite agglomerated	kg.	Nil
2701 20 90	--- Other	kg.	Nil
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET		
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	Nil
2702 20 00	- Agglomerated lignite	kg.	Nil
2703	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED		
2703 00	- Peat (including peat litter), whether or not agglomerated:		
2703 00 10	--- Peat whether or not compressed into bales, but not agglomerated	kg.	Nil
2703 00 90	--- Other	kg.	Nil
2704	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON		
2704 00	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
2704 00 10	--- Retort carbon (gas carbon)	kg.	Nil
2704 00 20	--- Coke and semi-coke of lignite or of peat	kg.	Nil
2704 00 30	--- Hard coke of coal	kg.	Nil
2704 00 40	--- Soft coke of coal	kg.	Nil
2704 00 90	--- Other	kg.	Nil
2705 00 00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS		
2706	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS		
2706 00	- <i>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:</i>		
2706 00 10	--- Coal tar	kg.	Nil
2706 00 90	--- Other	kg.	Nil
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS		
2707 10 00	- Benzol (benzene)	kg.	16%
2707 20 00	- Toluol (toluene)	kg.	16%
2707 30 00	- Xylol (xylenes)	kg.	16%
2707 40 00	- Naphthelene	kg.	16%
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg.	16%
2707 60 00	- Phenols	kg.	16%
	- <i>Other:</i>		
2707 91 00	-- Creosote oils	kg.	16%
2707 99 00	-- <i>Other</i>	kg.	16%
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS		
2708 10	- <i>Pitch:</i>		
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	16%
2708 10 90	--- Other	kg.	16%
2708 20 00	- Pitch coke	kg.	16%
2709 00 00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	kg.	Nil
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS		
	- <i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:</i>		
2710 11	-- <i>Light oils and preparations:</i>		
	--- <i>Motor Spirit:</i>		
2710 11 11	---- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	kg.	16%
2710 11 12	---- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70°C	kg.	16%
2710 11 13	---- Other special boiling point spirits (other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	than benzene, benzol, toluene and toluol)		
2710 11 19	---- Other	kg.	16%
2710 11 20	--- Natural gasoline liquid (NGL)	kg.	16%
2710 11 90	--- Other	kg.	16%
2710 19	-- <i>Other:</i>		
2710 19 10	--- Superior kerosene oil (SKO)	kg.	16%
2710 19 20	--- Aviation turbine fuel (ATF)	kg.	16%
2710 19 30	--- High speed diesel (HSD)	kg.	16%
2710 19 40	--- Light diesel oil (LDO)	kg.	16%+ Rs.1.50 per litre
2710 19 50	--- Fuel oil	kg.	16%
2710 19 60	--- Base oil	kg.	16%
2710 19 70	--- Jute batching oil and textile oil	kg.	16%
2710 19 80	--- Lubricating oil	kg.	16%
2710 19 90	--- Other	kg.	16%
	- <i>Waste oil:</i>		
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	
2710 99 00	-- Other	kg.	
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS		
	- <i>Liquefied:</i>		
2711 11 00	-- Natural gas	kg.	16%
2711 12 00	-- Propane	kg.	16%
2711 13 00	-- Butane	kg.	16%
2711 14 00	-- Ethylene, propylene, butylene and butadiene	kg.	16%
2711 19 00	-- Other	kg.	16%
	- <i>In gaseous state:</i>		
2711 21 00	-- Natural gas	kg.	16%
2711 29 00	-- Other	kg.	16%
2712	PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED		
2712 10	- <i>Petroleum jelly:</i>		
2712 10 10	--- Crude	kg.	16%
2712 10 90	--- Other	kg.	16%
2712 20	- <i>Paraffin wax containing by weight less than 0.75% of oil:</i>		
2712 20 10	--- Chlorinated paraffin wax	kg.	16%
2712 20 90	--- Other	kg.	16%
2712 90	- <i>Other:</i>		
2712 90 10	--- Micro-crystalline petroleum wax	kg.	16%
2712 90 20	--- Lignite wax	kg.	16%
2712 90 30	--- Slack wax	kg.	16%
2712 90 90	--- Other	kg.	16%
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
	- <i>Petroleum coke:</i>		
2713 11 00	-- Not calcined	kg.	16%
2713 12 00	-- Calcined	kg.	16%
2713 20 00	- Petroleum bitumen	kg.	16%
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	16%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS		
2714 10 00	- Bituminous or oil shale and tar sands	kg.	16%
2714 90	- Other:		
2714 90 10	--- Asphalt, natural	kg.	16%
2714 90 20	--- Bitumen, natural	kg.	16%
2714 90 30	--- Gilsonete	kg.	16%
2714 90 90	--- Other	kg.	16%
2715	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)		
2715 00	- <i>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs):</i>		
2715 00 10	--- Cut backs, bituminous or asphalt	kg.	16%
2715 00 90	--- Other	kg.	16%
2716 00 00	ELECTRICAL ENERGY	1000 kWh	

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. (a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) the products mentioned in (a) above dissolved in water;

(c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than mentioned in Note 2 above;

(c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813, ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of Sub-Chapter II and a metal acid of Sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(a) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 micro µCi/g);

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:

(i) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

(ii) mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 3818.

9. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUPPLEMENTARY NOTE

Sub-heading 2804 40 includes, liquefied or solidified gas.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
I.—CHEMICAL ELEMENTS			
2801	FLUORINE, CHLORINE, BROMINE AND IODINE.		
2801 10 00	- Chlorine	kg.	16%
2801 20 00	- Iodine	kg.	16%
2801 30	- Fluorine; bromine :		
2801 30 10	--- Fluorine	kg.	16%
2801 30 20	--- Bromine	kg.	16%
2802	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR		
2802 00	- Sulphur, sublimed or precipitated; colloidal sulphur :		
2802 00 10	--- Sublimed sulphur	kg.	16%
2802 00 20	--- Precipitated sulphur	kg.	16%
2802 00 30	--- Colloidal sulphur	kg.	16%
2803	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)		
2803 00	- Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) :		
2803 00 10	--- Carbon blacks	kg.	16%
2803 00 20	--- Acetylene black	kg.	16%
2803 00 90	--- Other	kg.	16%
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS		
2804 10 00	- Hydrogen	kg.	16%
	- Rare gases :		
2804 21 00	-- Argon	kg.	16%
2804 29	-- Other :		
2804 29 10	--- Helium	kg.	16%
2804 29 90	--- Other	kg.	16%
2804 30 00	- Nitrogen	kg.	16%
2804 40	- Oxygen :		
2804 40 10	--- Medicinal grade	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2804 40 90 ---	Other	kg.	16%
2804 50 -	Boron; tellurium:		
2804 50 10 ---	Boron	kg.	16%
2804 50 20 ---	Tellurium	kg.	16%
	- Silicon:		
2804 61 00 --	Containing by weight not less than 99.99% of silicon	kg.	16%
2804 69 00 --	Other	kg.	16%
2804 70 -	Phosphorus:		
2804 70 10 ---	Phosphorus, black	kg.	16%
2804 70 20 ---	Phosphorus, red	kg.	16%
2804 70 30 ---	Phosphorus, white or yellow	kg.	16%
2804 80 00 -	Arsenic	kg.	16%
2804 90 00 -	Selenium	kg.	16%
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY		
	- Alkali or alkaline-earth metals :		
2805 11 00 --	Sodium	kg.	16%
2805 12 00 --	Calcium	kg.	16%
2805 19 00 --	Other	kg.	16%
2805 30 00 -	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg.	16%
2805 40 00 -	Mercury	kg.	16%
	II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID		
2806 10 00 -	Hydrogen chloride (hydrochloric acid)	kg.	16%
2806 20 00 -	Chlorosulphuric acid	kg.	16%
2807	SULPHURIC ACID; OLEUM		
2807 00 -	Sulphuric acid; oleum:		
2807 00 10 ---	Sulphuric acid	kg.	16%
2807 00 20 ---	Oleum	kg.	16%
2808	NITRIC ACID; SULPHONITRIC ACIDS		
2808 00 -	Nitric acid; sulphonitric acids:		
2808 00 10 ---	Nitric acid	kg.	16%
2808 00 20 ---	Sulphonitric acids	kg.	16%
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2809 10 00 -	Diphosphorus pentaoxide	Kg	16%
2809 20 -	Phosphoric acid and polyphosphoric acids:		
2809 20 10 ---	Phosphoric acid	Kg	16%
2809 20 20 ---	Polyphosphoric acids	Kg	16%
2810	OXIDES OF BORON; BORIC ACIDS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Oxides of boron; boric acids:</i>		
2810 00 10 ---	Oxides of boron	kg.	16%
2810 00 20 ---	Boric acids	kg.	16%
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
	- <i>Other inorganic acids :</i>		
2811 11 00 --	Hydrogen fluoride (hydrofluoric acid)	kg.	16%
2811 19 --	<i>Other :</i>		
2811 19 10 ---	Hydrocyanic acid (hydrogen cyanide, prussic acid)	kg.	16%
2811 19 20 ---	Hypophosphorus acid (phosphinic acid)	kg.	16%
2811 19 30 ---	Acids of arsenic	kg.	16%
2811 19 40 ---	Sulphonic acid	kg.	16%
2811 19 90 ---	Other	kg.	16%
	- <i>Other inorganic oxygen compounds of non-metals :</i>		
2811 21 --	<i>Carbon dioxide :</i>		
2811 21 10 ---	Dry ice	kg.	16%
2811 21 90 ---	Other	kg.	16%
2811 22 00 --	Silicon dioxide	kg.	16%
2811 23 00 --	Sulphur dioxide	kg.	16%
2811 29 --	<i>Other :</i>		
2811 29 10 ---	Arsenic pentaoxide	kg.	16%
2811 29 20 ---	Arsenic trioxide	kg.	16%
2811 29 30 ---	Nitrous oxide	kg.	16%
2811 29 40 ---	Carbon monoxide	kg.	16%
2811 29 50 ---	Sulphur trioxide (sulphuric anhydride)	kg.	16%
2811 29 90 ---	Other	kg.	16%
	III. — HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812	HALIDES AND HALIDE OXIDES OF NON-METALS		
2812 10 --	- <i>Chlorides and chloride oxides :</i>		
2812 10 10 ---	Phosgene (carbonyl chloride, carbon oxy-chloride, chloroformyl chloride)	kg.	16%
2812 10 20 ---	Phosphorus trichloride	kg.	16%
2812 10 30 ---	Phosphorus oxychloride	kg.	16%
2812 10 40 ---	Sulphur oxychloride, thionyl chloride	kg.	16%
2812 10 50 ---	Silicon tetrachloride	kg.	16%
2812 10 90 ---	Other	kg.	16%
2812 90 00 --	Other	kg.	16%
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE		
2813 10 00 --	- Carbon disulphide	kg.	16%
2813 90 --	- <i>Other :</i>		
2813 90 10 ---	Arsenic disulphide (artificial)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2813 90 20 ---	Commercial phosphorus trisulphide	kg.	16%
2813 90 90 ---	Other	kg.	16%
	IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION		
2814 10 00 -	Anhydrous ammonia	kg.	16%
2814 20 00 -	Ammonia in aqueous solution	kg.	16%
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM		
	- Sodium hydroxide (caustic soda) :		
2815 11 --	Solid :		
2815 11 10 ---	Flakes	kg.	16%
2815 11 90 ---	Other	kg.	16%
2815 12 00 --	In aqueous solution (soda lye or liquid soda)	kg.	16%
2815 20 00 -	Potassium hydroxide (caustic potash)	kg.	16%
2815 30 00 -	Peroxides of sodium or potassium	kg.	16%
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM		
2816 10 -	Hydroxide and peroxide of magnesium :		
2816 10 10 ---	Hydroxide of magnesium	kg.	16%
2816 10 20 ---	Peroxide of magnesium	kg.	16%
2816 40 00 -	Oxides, hydroxides and peroxides, of strontium or barium	kg.	16%
2817	ZINC OXIDE; ZINC PEROXIDE		
2817 00 -	Zinc oxide; zinc peroxide :		
2817 00 10 ---	Zinc oxide	kg.	16%
2817 00 20 ---	Zinc peroxide	kg.	16%
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE		
2818 10 00 -	Artificial corundum, whether or not chemically defined	kg.	16%
2818 20 -	Aluminium oxide, other than artificial corundum:		
2818 20 10 ---	Alumina, calcined	kg.	16%
2818 20 90 ---	Other	kg.	16%
2818 30 00 -	Aluminium hydroxide	kg.	16%
2819	CHROMIUM OXIDES AND HYDROXIDES		
2819 10 00 -	Chromium trioxide	kg.	16%
2819 90 00 -	Other	kg.	16%
2820	MANGANESE OXIDES		
2820 10 00 -	Manganese dioxide	kg.	16%
2820 90 00 -	Other	kg.	16%
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3		
2821 10 -	Iron oxides and hydroxides :		
2821 10 10 ---	Iron oxides	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2821 10 20 ---	Iron hydroxides	kg.	16%
2821 20 00 -	Earth colours	kg.	16%
2822	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES		
2822 00 -	<i>Cobalt oxides and hydroxides; commercial cobalt oxides :</i>		
2822 00 10 ---	Cobalt oxides	kg.	16%
2822 00 20 ---	Cobalt hydroxides	kg.	16%
2822 00 30 ---	Commercial cobalt oxides	kg.	16%
2823	TITANIUM OXIDES		
2823 00 -	<i>Titanium oxides :</i>		
2823 00 10 ---	Titanium dioxide	kg.	16%
2823 00 90 ---	Other	kg.	16%
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD		
2824 10 -	<i>Lead monoxide (litharge, massicot) :</i>		
2824 10 10 ---	Litharge	kg.	16%
2824 10 20 ---	Massicot	kg.	16%
2824 20 00 -	Red lead and orange lead	kg.	16%
2824 90 00 -	Other	kg.	16%
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES		
2825 10 -	<i>Hydrazine and hydroxylamine and their inorganic salts :</i>		
2825 10 10 ---	Hydrazine anhydrous	kg.	16%
2825 10 20 ---	Hydrazine hydrate	kg.	16%
2825 10 30 ---	Hydrazine sulphate	kg.	16%
2825 10 40 ---	Hydroxylamine sulphate	kg.	16%
2825 10 90 ---	Other	kg.	16%
2825 20 00 -	Lithium oxide and hydroxide	kg.	16%
2825 30 -	<i>Vanadium oxides and hydroxides :</i>		
2825 30 10 ---	Vanadium pentaoxide flakes	kg.	16%
2825 30 90 ---	Other	kg.	16%
2825 40 00 -	Nickel oxides and hydroxides	kg.	16%
2825 50 00 -	Copper oxides and hydroxides	kg.	16%
2825 60 -	<i>Germanium oxides and zirconium dioxide:</i>		
2825 60 10 ---	Germanium oxides	kg.	16%
2825 60 20 ---	Zirconium dioxide	kg.	16%
2825 70 -	<i>Molybdenum oxides and hydroxides :</i>		
2825 70 10 ---	Molybdenum trioxide	kg.	16%
2825 70 20 ---	Molybdic acid	kg.	16%
2825 70 90 ---	Other	kg.	16%
2825 80 00 -	Antimony oxides	kg.	16%
2825 90 -	<i>Other :</i>		
2825 90 10 ---	Tin oxide	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2825 90 20 ---	Cadmium oxide	kg.	16%
2825 90 30 ---	Mercury oxides (mercuric oxide)	kg.	16%
2825 90 40 ---	Calcium hydroxide	kg.	16%
2825 90 50 ---	Ammonium hydroxide	kg.	16%
2825 90 90 ---	Other	kg.	16%
	V.—SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS		
2826	FLUORIDES; FLUROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS		
	- <i>Fluorides :</i>		
2826 11 --	<i>Of ammonium or of sodium :</i>		
2826 11 10 ---	Ammonium fluorides	kg.	16%
2826 11 20 ---	Sodium fluorides	kg.	16%
2826 12 00 --	<i>Of aluminium</i>	kg.	16%
2826 19 --	<i>Other :</i>		
2826 19 10 ---	Magnesium fluoride	kg.	16%
2826 19 90 ---	Other	kg.	16%
2826 20 -	<i>Fluorosilicates of sodium or of potassium :</i>		
2826 20 10 ---	Fluorosilicates of sodium	kg.	16%
2826 20 20 ---	Fluorosilicates of potassium	kg.	16%
2826 30 00 -	Sodium hexafluoroaluminate (synthetic cryolite)	kg.	16%
2826 90 00 -	Other	kg.	16%
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES		
2827 10 00 -	Ammonium chloride	kg.	16%
2827 20 00 -	Calcium chloride	kg.	16%
	- <i>Other chlorides :</i>		
2827 31 00 --	<i>Of magnesium</i>	kg.	16%
2827 32 00 --	<i>Of aluminium</i>	kg.	16%
2827 33 00 --	<i>Of iron</i>	kg.	16%
2827 34 00 --	<i>Of cobalt</i>	kg.	16%
2827 35 00 --	<i>Of nickel</i>	kg.	16%
2827 36 00 --	<i>Of zinc</i>	kg.	16%
2827 39 --	<i>Other :</i>		
2827 39 10 ---	Mercuric chloride	kg.	16%
2827 39 20 ---	Mercurous chloride	kg.	16%
2827 39 30 ---	Strontium chloride	kg.	16%
2827 39 40 ---	Cuprous chloride	kg.	16%
2827 39 90 ---	Other	kg.	16%
	- <i>Chloride oxides and chloride hydroxides :</i>		
2827 41 --	<i>Of copper :</i>		
2827 41 10 ---	Copper oxychloride	kg.	16%
2827 41 90 ---	Other	kg.	16%
2827 49 00 --	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Bromides and bromide oxides :</i>		
2827 51	-- <i>Bromides of sodium or of potassium :</i>		
2827 51 10	--- Bromides of sodium	kg.	16%
2827 51 20	--- Bromides of potassium	kg.	16%
2827 59	-- <i>Other :</i>		
2827 59 10	--- Magnesium bromide	kg.	16%
2827 59 90	--- Other	kg.	16%
2827 60	- <i>Iodides and iodide oxides :</i>		
2827 60 10	--- Potassium iodide	kg.	16%
2827 60 20	--- Sodium iodide	kg.	16%
2827 60 90	--- Other	kg.	16%
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITES; CHLORITES; HYPOBROMITES		
2828 10	- <i>Commercial calcium hypochlorite and other calcium hypochlorites :</i>		
2828 10 10	--- Commercial calcium hypochlorite (bleaching paste or powder)	kg.	16%
2828 10 90	--- Other	kg.	16%
2828 90	- <i>Other :</i>		
	--- <i>Sodium hypochlorites :</i>		
2828 90 11	---- Bleaching paste or powder	kg.	16%
2828 90 19	---- Other	kg.	16%
2828 90 20	--- Potassium hypochlorites	kg.	16%
2828 90 30	--- Sodium chlorite	kg.	16%
2828 90 40	--- Aluminium chlorite	kg.	16%
2828 90 50	--- Hypobromites	kg.	16%
2828 90 60	--- Bleaching paste or powder of other hypochlorites	kg.	16%
2828 90 90	--- Other	kg.	16%
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES		
	- <i>Chlorates :</i>		
2829 11 00	-- Of sodium	kg.	16%
2829 19	-- <i>Other :</i>		
2829 19 10	--- Barium chlorate	kg.	16%
2829 19 20	--- Potassium chlorate	kg.	16%
2829 19 30	--- Magnesium chlorate	kg.	16%
2829 19 90	--- Other	kg.	16%
2829 90	- <i>Other :</i>		
2829 90 10	--- Perchlorates	kg.	16%
2829 90 20	--- Bromates and perbromates	kg.	16%
2829 90 30	--- Iodates and periodates	kg.	16%
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2830 10 00	- Sodium sulphides	kg.	16%
2830 20 00	- Zinc sulphide	kg.	16%
2830 30 00	- Cadmium sulphide	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2830 90	- Other :		
2830 90 10	--- Sulphides	kg.	16%
2830 90 20	--- Polysulphides	kg.	16%
2831	DITHIONITES AND SULPHOXYLATES		
2831 10	- Of sodium :		
2831 10 10	--- Sodium dithionites (sodium hydrosulphite)	kg.	16%
2831 10 20	--- Sodium sulphonylates (including sodium formaldehyde sulphonylate)	kg.	16%
2831 90	- Other :		
2831 90 10	--- Dithionites	kg.	16%
2831 90 20	--- Sulphonylates	kg.	16%
2832	SULPHITES; THIOSULPHATES		
2832 10	- Sodium sulphites :		
2832 10 10	--- Sodium bisulphite	kg.	16%
2832 10 20	--- Sodium hydrosulphite	kg.	16%
2832 10 90	--- Other	kg.	16%
2832 20	- Other sulphites:		
2832 20 10	--- Potassium metabisulphite	kg.	16%
2832 20 20	--- Magnesium sulphite	kg.	16%
2832 20 90	--- Other	kg.	16%
2832 30	- Thiosulphates :		
2832 30 10	--- Sodium thiosulphate (hypo)	kg.	16%
2832 30 20	--- Magnesium thiosulphate	kg.	16%
2832 30 90	--- Other	kg.	16%
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)		
	- Sodium sulphates :		
2833 11 00	-- Disodium sulphate	kg.	16%
2833 19	-- Other :		
2833 19 10	--- Sodium hydrogen sulphate (acid sulphate)	kg.	16%
2833 19 20	--- Sodium pyrosulphate	kg.	16%
2833 19 90	--- Other	kg.	16%
	- Other sulphates :		
2833 21 00	-- Of magnesium	kg.	16%
2833 22	-- Of aluminium :		
2833 22 10	--- Aluminium sulphate (iron free)	kg.	16%
2833 22 90	--- Other	kg.	16%
2833 23 00	-- Of chromium	kg.	16%
2833 24 00	-- Of nickel	kg.	16%
2833 25 00	-- Of copper	kg.	16%
2833 26	-- Of zinc :		
2833 26 10	--- Agricultural grade zinc sulphate ordinarily used as micronutrient	kg.	Nil
2833 26 90	--- Other	kg.	16%
2833 27 00	-- Of barium	kg.	16%
2833 29	-- Other :		
2833 29 10	--- Ferrous sulphate	kg.	16%
2833 29 20	--- Mercuric sulphate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2833 29 30 ---	Quinidine sulphate.	kg.	16%
2833 29 40 ---	Manganese sulphate	kg.	16%
2833 29 50 ---	Strontium sulphate	kg.	16%
2833 29 90 ---	Other	kg.	16%
2833 30 -	Alums:		
2833 30 10 ---	Ammonium alum	kg.	16%
2833 30 20 ---	Ferric ammonium alum	kg.	16%
2833 30 30 ---	Potash alum	kg.	16%
2833 30 90 ---	Other	kg.	16%
2833 40 00 -	Peroxosulphates (persulphates)	kg.	16%
2834	NITRITES; NITRATES		
2834 10 -	Nitrites :		
2834 10 10 ---	Sodium nitrite	kg.	16%
2834 10 90 ---	Other	kg.	16%
	Nitrates:		
2834 21 00 --	Of potassium	kg.	16%
2834 29 --	Other :		
2834 29 10 ---	Strontium nitrate	kg.	16%
2834 29 20 ---	Magnesium nitrate	kg.	16%
2834 29 30 ---	Barium nitrate	kg.	16%
2834 29 90 ---	Other	kg.	16%
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED		
2835 10 -	Phosphinates (hypophosphites) and phosphonates (phosphites):		
2835 10 10 ---	Calcium hypophosphite	kg.	16%
2835 10 20 ---	Magnesium hypophosphite	kg.	16%
2835 10 90 ---	Other	kg.	16%
	Phosphates :		
2835 22 00 --	Of mono-or disodium	kg.	16%
2835 23 00 --	Of trisodium	kg.	16%
2835 24 00 --	Of potassium	kg.	16%
2835 25 00 --	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg.	16%
2835 26 --	Other phosphates of calcium :		
2835 26 10 ---	Calcium monobasic phosphate	kg.	16%
2835 26 20 ---	Calcium tribasic phosphate	kg.	16%
2835 26 90 ---	Other	kg.	16%
2835 29 --	Other :		
2835 29 10 ---	Magnesium phosphate, monobasic	kg.	16%
2835 29 20 ---	Magnesium phosphate, dibasic	kg.	16%
2835 29 30 ---	Magnesium phosphate, tribasic	kg.	16%
2835 29 40 ---	Sodium hexametaphosphate	kg.	16%
2835 29 90 ---	Other	kg.	16%
	Polyphosphates :		
2835 31 00 --	Sodium triphosphate (sodium tripolyphosphate)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2835 39 00 --	Other	kg.	16%
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE		
2836 10 00 -	Commercial ammonium carbonate and other ammonium carbonates	kg.	16%
2836 20	- Disodium carbonate :		
2836 20 10 ---	Disodium carbonate, dense	kg.	16%
2836 20 20 ---	Disodium carbonate, light	kg.	16%
2836 20 90 ----	Other	kg.	16%
2836 30 00 --	Sodium hydrogencarbonate (sodium bicarbonate)	kg.	16%
2836 40 00 -	Potassium carbonates	kg.	16%
2836 50 00 -	Calcium carbonate	kg.	16%
2836 60 00 -	Barium carbonate	kg.	16%
2836 70 00 -	Lead carbonate	kg.	16%
	- Other :		
2836 91 00 --	Lithium carbonates	kg.	16%
2836 92 00 --	Strontium carbonate	kg.	16%
2836 99	- Other :		
2836 99 10 ---	Percarbonates	kg.	16%
2836 99 20 ---	Magnesium carbonate	kg.	16%
2836 99 30 ---	Aluminium bicarbonate	kg.	16%
2836 99 90 ---	Other	kg.	16%
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES		
	- Cyanides and cyanide oxides :		
2837 11 00 --	Of sodium	kg.	16%
2837 19	- Other :		
2837 19 10 ---	Potassium cyanide	kg.	16%
2837 19 20 ---	Double cyanide of potassium and sodium	kg.	16%
2837 19 90 ---	Other	kg.	16%
2837 20	- Complex cyanides :		
2837 20 10 ---	Ammonium sulphocyanide	kg.	16%
2837 20 20 ---	Potassium ferricyanide	kg.	16%
2837 20 30 ---	Potassium ferrocyanide	kg.	16%
2837 20 40 ---	Sodium ferrocyanide	kg.	16%
2837 20 50 ---	Sodium nitroprusside (sodium nitroferricyanide)	kg.	16%
2837 20 90 ---	Other	kg.	16%
2838	FULMINATES, CYANATES AND THIOCYANATES		
2838 00	- Fulminates, cyanates and thiocyanates :		
2838 00 10 ---	Fulminates	kg.	16%
2838 00 20 ---	Cyanates	kg.	16%
2838 00 30 ---	Thiocyanates	kg.	16%
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES		
	- Of sodium :		
2839 11 00 --	Sodium metasilicates	kg.	16%
2839 19 00 --	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2839 20 00	- Of potassium	kg.	16%
2839 90	- Other :		
2839 90 10	--- Magnesium trisilicate	kg.	16%
2839 90 90	--- Other	kg.	16%
2840	BORATES; PEROXOBORATES (PERBORATES)		
	- <i>Disodium tetraborate (refined borax):</i>		
2840 11 00	-- Anhydrous	kg.	16%
2840 19 00	-- Other	kg.	16%
2840 20	- Other borates :		
2840 20 10	--- Magnesium borate	kg.	16%
2840 20 90	--- Other	kg.	16%
2840 30 00	- Peroxoborates (perborates)	kg.	16%
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS		
2841 10	- <i>Aluminates :</i>		
2841 10 10	--- Sodium aluminate	kg.	16%
2841 10 90	--- Other	kg.	16%
2841 20	- <i>Chromates of zinc or of lead :</i>		
2841 20 10	--- Chromates of zinc	kg.	16%
2841 20 20	--- Chromates of lead	kg.	16%
2841 30 00	- Sodium dichromate	kg.	16%
2841 50	- <i>Other chromates and dichromates; peroxochromates :</i>		
2841 50 10	--- Sodium chromate	kg.	16%
2841 50 90	--- Other	kg.	16%
	- <i>Manganites, manganates and permanganates:</i>		
2841 61 00	-- Potassium permanganate	kg.	16%
2841 69 00	-- Other	kg.	16%
2841 70	- <i>Molybdates:</i>		
2841 70 10	--- Aluminium molybdate	kg.	16%
2841 70 20	--- Sodium molybdate	kg.	16%
2841 70 90	--- Other	kg.	16%
2841 80	- <i>Tungstates (wolframates) :</i>		
2841 80 10	--- Sodium tungstate	kg.	16%
2841 80 20	--- Magnesium tungstate	kg.	16%
2841 80 90	--- Other	kg.	16%
2841 90 00	- Other	kg.	16%
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALUMINOSILICATES, WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES		
2842 10 00	- Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg.	16%
2842 90	- Other :		
2842 90 10	--- Arsenites and arsenates	kg.	16%
2842 90 20	--- Bichromates and dichromates	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2842 90 90 ---	Other	kg.	16%
	VI. — MISCELLANEOUS		
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
2843 10 -	<i>Colloidal precious metals :</i>		
2843 10 10 ---	Of gold	kg.	16%
2843 10 20 ---	Of silver	kg.	16%
2843 10 90 ---	Other	kg.	16%
	- <i>Silver compounds :</i>		
2843 21 00 --	Silver nitrate	kg.	16%
2843 29 00 --	Other	kg.	16%
2843 30 00 -	Gold compounds	kg.	16%
2843 90 -	<i>Other compounds; amalgams:</i>		
	--- <i>Other compounds:</i>		
2843 90 11 ----	Sodium aurous thiosulphate	kg.	16%
2843 90 12 ----	Noble metal solutions of platinum, rhodium and palladium	kg.	16%
2843 90 19 ----	Other	kg.	16%
2843 90 20 ---	Amalgams	kg.	16%
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS		
2844 10 00 -	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg.	16%
2844 20 00 -	Uranium enriched in U ₂₃₅ and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U ₂₃₅ , plutonium or compounds of these products	kg.	16%
2844 30 -	<i>Uranium depleted in U₂₃₅ and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U₂₃₅, thorium or compounds of these products :</i>		
2844 30 10 ---	Uranium depleted in U ₂₃₅ and thorium and their alloys, unwrought or wrought and compounds thereof	kg.	16%
	--- <i>Compounds of thorium or of uranium depleted in U₂₃₅ :</i>		
2844 30 21 ----	Thorium oxide	kg.	16%
2844 30 22 ----	Thorium hydroxide	kg.	Nil
2844 30 23 ----	Thorium nitrate	kg.	16%
2844 30 29 ----	Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2844 30 30 ---	Waste and scrap of uranium depleted in U_{235} or of thorium	kg.	16%
2844 30 90 ---	Other	kg.	16%
2844 40 00 -	Radioactive elements and isotopes and compounds other than those of sub-heading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg.	16%
2844 50 00 -	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg.	16%
2845	ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED		
2845 10 00 -	Heavy water (deuterium oxide)	kg.	Nil
2845 90 -	Other :		
2845 90 10 ---	Nuclear fuels not elsewhere included or specified	kg.	Nil
2845 90 90 ---	Other	kg.	16%
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS		
2846 10 -	Cerium compounds :		
2846 10 10 ---	Cerium oxides	kg.	16%
2846 10 90 ---	Other	kg.	16%
2846 90 -	Other :		
2846 90 10 ---	Rare-earth oxides not elsewhere included or specified	kg.	16%
2846 90 20 ---	Rare-earth fluorides not elsewhere included or specified	kg.	16%
2846 90 30 ---	Rare-earth chlorides not elsewhere included or specified	kg.	16%
2846 90 90 ---	Other	kg.	16%
2847 00 00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	kg.	16%
2848	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS		
2848 00 -	Phosphides, whether or not chemically defined, excluding ferrophosphorus :		
2848 00 10 ---	Of copper (phosphor copper), containing more than 15% by weight of phosphorus	kg.	16%
2848 00 20 ---	Of zinc	kg.	16%
2848 00 90 ---	Other	kg.	16%
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED		
2849 10 00 -	Of calcium	kg.	16%
2849 20 -	Of silicon :		
2849 20 10 ---	Carborundum	kg.	16%
2849 20 90 ---	Other	kg.	16%

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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2849 90	- Other :		
2849 90 10	--- Boron carbide	kg.	16%
2849 90 20	--- Tungsten carbide	kg.	16%
2849 90 90	--- Other	kg.	16%
2850	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 2849		
2850 00	- <i>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 :</i>		
2850 00 10	--- Hydrides	kg.	16%
2850 00 20	--- Nitrides	kg.	16%
2850 00 30	--- Azides	kg.	16%
	--- <i>Silicides :</i>		
2850 00 41	---- Of calcium	kg.	16%
2850 00 49	---- Other	kg.	16%
2850 00 50	--- Borides	kg.	16%
2851	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS		
2851 00	- <i>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :</i>		
2851 00 10	--- Distilled or conductivity water and water of similar purity	kg.	16%
2851 00 20	--- Liquid air, whether or not any fraction of rare gases has been removed	kg.	16%
2851 00 30	--- Compressed air	kg.	Nil
2851 00 40	--- Amalgams, other than of precious metals	kg.	16%
2851 00 90	--- Other	kg.	16%

CHAPTER 29

Organic chemicals

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) separate chemically defined organic compounds, whether or not containing impurities;

(b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;

(d) the products mentioned in (a), (b) or (c) above dissolved in water;

(e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover :

(a) goods of heading 1504 or crude glycerol of heading 1520;

(b) ethyl alcohol (Chapter 22);

(c) methane or propane (heading 2711);

(d) the compounds of carbon mentioned in Note 2 to Chapter 28;

(e) urea (heading 3102 or 3105);

(f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);

(g) enzymes (heading 3507);

(h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);

(i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or

(k) optical elements, for example, of ethylenediamine tartrate (heading 9001).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-functions" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

5. (a) The esters of acid-function organic compounds of Sub-Chapters I to VII with organic compounds of these Sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these Sub-Chapters.

(b) Esters of ethyl alcohol with acid-function organic compounds of Sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(A) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and

(B) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purpose of heading 2937 :

(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

9. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

10. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTE

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	I. — HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901	ACYCLIC HYDROCARBONS		
2901 10 00	- Saturated	kg.	16%
	- Unsaturated:		
2901 21 00	-- Ethylene	kg.	16%
2901 22 00	-- Propene (propylene)	kg.	16%
2901 23 00	-- Butene (butylene) and isomers thereof	kg.	16%
2901 24 00	-- Buta-1,3-diene and isoprene	kg.	16%
2901 29	-- Other:		
2901 29 10	--- Acetylene, whether or not in dissolved condition	kg.	16%
2901 29 20	--- Heptene (Heptylene)	kg.	16%
2901 29 90	--- Other	kg.	16%
2902	CYCLIC HYDROCARBONS		
	- Cyclanes, cyclenes and cycloterpenes:		
2902 11 00	-- Cyclohexane	kg.	16%
2902 19 00	-- Other	kg.	16%
2902 20 00	- Benzene	kg.	16%
2902 30 00	- Toluene	kg.	16%
	- Xylenes:		
2902 41 00	-- o-Xylene	kg.	16%
2902 42 00	-- m-Xylene	kg.	16%
2902 43 00	-- p-Xylene	kg.	16%
2902 44 00	-- Mixed xylene isomers	kg.	16%
2902 50 00	- Styrene	kg.	16%
2902 60 00	- Ethylbenzene	kg.	16%
2902 70 00	- Cumene	kg.	16%
2902 90	- Other:		
2902 90 10	--- Dipentene	kg.	16%
2902 90 20	--- Diphenyl methane	kg.	16%
2902 90 30	--- Dodecyclic benzenes (excluding mixed alkylarenes)	kg.	16%
2902 90 40	--- Naphthalene, pure	kg.	16%
2902 90 50	--- Isobutyl benzene	kg.	16%
2902 90 90	--- Other	kg.	16%
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903 11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
2903 11 10	--- Chloromethane (methyl chloride)	kg.	16%
2903 11 20	--- Chloroethane (ethyl chloride)	kg.	16%
2903 12 00	-- Dichloromethane (methylene chloride)	kg.	16%
2903 13 00	-- Chloroform (trichloro methane)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 14 00	-- Carbon tetrachloride	kg.	16%
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	kg.	16%
2903 19	-- Other :		
2903 19 10	--- Tetrachloroethane	kg.	16%
2903 19 20	--- Trichloroethane	kg.	16%
2903 19 90	--- Other	kg.	16%
	- <i>Unsaturated chlorinated derivatives of acyclic hydrocarbons :</i>		
2903 21 00	-- Vinyl chloride (chloroethylene)	kg.	16%
2903 22 00	-- Trichloroethylene	kg.	16%
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	kg.	16%
2903 29 00	-- Other	kg.	16%
2903 30	- <i>Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :</i>		
2903 30 10	--- Fluorinated derivatives	kg.	16%
2903 30 20	--- Brominated derivatives	kg.	16%
2903 30 30	--- Iodinated derivatives	kg.	16%
	- <i>Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :</i>		
2903 41 00	-- Trichlorofluoromethane	kg.	16%
2903 42 00	-- Dichlorodifluoromethane	kg.	16%
2903 43 00	-- Trichlorotrifluoroethanes	kg.	16%
2903 44	-- <i>Dichlorotetrafluoroethanes and Chloropentafluoroethanes:</i>		
2903 44 10	--- 1,2 -Dichlorotetra-fluoroethane	kg.	16%
2903 44 20	--- Chloropentafluoroethane	kg.	16%
2903 44 90	--- Other	kg.	16%
2903 45	-- <i>Other derivatives perhalogenated only with fluorine and chlorine:</i>		
	--- <i>Chlorotrifluoro methane, Pentachlorofluoroethane, Tetrachlorodifluoroethane:</i>		
2903 45 11	---- Chlorotrifluoromethane	kg.	16%
2903 45 12	---- Pentachlorofluoroethane	kg.	16%
2903 45 13	---- Tetrachlorodifluoroethane	kg.	16%
	--- <i>Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane :</i>		
2903 45 21	---- Heptachlorodifluoropropane	kg.	16%
2903 45 22	---- Hexachlorodifluoropropane	kg.	16%
2903 45 23	---- Pentachlorotrifluoropropane	kg.	16%
2903 45 24	---- Tetrachlorotetrafluoropropane	kg.	16%
2903 45 25	---- Trichloropentafluoropropane	kg.	16%
2903 45 26	---- Dichlorohexafluoropropane	kg.	16%
2903 45 27	---- Chloroheptafluoropropane	kg.	16%
2903 45 90	---- Other	kg.	16%
2903 46	-- <i>Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:</i>		
2903 46 10	--- Bromochlorodifluoromethane	kg.	16%
2903 46 20	--- Bromotrifluoromethane	kg.	16%
2903 46 30	--- Dibromotetrafluoroethanes	kg.	16%
2903 47 00	-- Other perhalogenated derivatives	kg.	16%
2903 49	-- Other :		
2903 49 10	--- Halogenated derivatives of methane, ethane or	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 49 90	propane halogenated only with fluorine and chlorine (HCFCs) --- Other	kg.	16%
	- <i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>		
2903 51 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	kg.	16%
2903 59 00	-- Other	kg.	16%
	- <i>Halogenated derivatives of aromatic hydrocarbons :</i>		
2903 61	-- Chlorobenzene, c-dichlorobenzene and p-dichlorobenzene :		
2903 61 10	--- Chlorobenzene (monochloro)	kg.	16%
2903 61 20	--- Ortho dichlorobenzene	kg.	16%
2903 61 30	--- Para dichlorobenzene	kg.	16%
2903 62	-- Hexachlorobenzene and DDT [1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane]:		
2903 62 10	--- Hexachlorobenzene, other than lindane	kg.	16%
	--- DDT (Dichloro-diphenyl-trichloroethane):		
2903 62 21	---- DDT-Technical 75 Wdp	kg.	16%
2903 62 29	---- Other	kg.	16%
2903 69	-- Other :		
2903 69 10	--- Chlorofluorobenzene	kg.	16%
2903 69 20	--- Benzalchloride (benzyl dichloride)	kg.	16%
2903 69 30	--- Benzotrichloride	kg.	16%
2903 69 40	--- Benzylchloride	kg.	16%
2903 69 50	--- Parachloro toluene (4-chloromethyl benzene)	kg.	16%
2903 69 60	--- Napthalene, chlorinated	kg.	16%
2903 69 70	--- Chlorofluoro aniline	kg.	16%
2903 69 90	--- Other	kg.	16%
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED		
2904 10	- <i>Derivatives containing only sulpho groups, their salts and ethyl esters :</i>		
2904 10 10	--- Benzene sulphonic acid	kg.	16%
2904 10 20	--- 1,5 Napthelene disulphonic acid (Armstrong's acid)	kg.	16%
2904 10 30	--- Napthelene sulphonic acid	kg.	16%
2904 10 40	--- Vinyl sulphone	kg.	16%
2904 10 90	--- Other	kg.	16%
2904 20	- <i>Derivatives containing only nitro or only nitroso groups :</i>		
2904 20 10	--- Nitrobenzene	kg.	16%
2904 20 20	--- Meta dinitrobenzene	kg.	16%
2904 20 30	--- Meta nitrotoluene	kg.	16%
2904 20 40	--- Ortho nitrotoluene	kg.	16%
2904 20 50	--- Para nitrotoluene	kg.	16%
2904 20 60	--- Dinitrotoluene	kg.	16%
2904 20 90	--- Other	kg.	16%
2904 90	- <i>Other :</i>		
2904 90 10	--- 2,5 dichloro nitrobenzene	kg.	16%
2904 90 20	--- Dinitrochlorobenzene	kg.	16%
2904 90 30	--- Meta nitrochlorobenzene	kg.	16%
2904 90 40	--- Ortho nitrochlorobenzene	kg.	16%
2904 90 50	--- Para nitrochlorobenzene	kg.	16%
2904 90 60	--- 2-nitrochlorotoluene	kg.	16%
2904 90 70	--- Sodium meta nitrobenzene sulphonate	kg.	16%
2904 90 90	--- Other	kg.	16%
2905	II. — ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES - <i>Saturated monohydric alcohols :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2905 11 00	-- Methanol (methyl alcohol)	kg.	16%
2905 12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) :		
2905 12 10	--- Propyl alcohol	kg.	16%
2905 12 20	--- Isopropyl alcohol	kg.	16%
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	kg.	16%
2905 14	-- Other butanols :		
2905 14 10	--- Ethambutol, ethambutol HCl	kg.	16%
2905 14 20	--- Salbutamol sulphate	kg.	16%
2905 14 30	--- Amino butanol	kg.	16%
2905 14 90	--- Other	kg.	16%
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	kg.	16%
2905 16	-- Octanol (octyl alcohol) and isomers thereof :		
2905 16 10	--- Dimethyl octanol	kg.	16%
2905 16 20	--- 2-ethyl hexanol	kg.	16%
2905 16 90	--- Other	kg.	16%
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg.	16%
2905 19 00	-- Other	kg.	16%
	- Unsaturated monohydric alcohols :		
2905 22	-- Acyclic terpene alcohols :		
2905 22 10	--- Citranellol	kg.	16%
2905 22 20	--- Geraniol	kg.	16%
2905 22 30	--- Linalool	kg.	16%
2905 22 40	--- Rhodinol	kg.	16%
2905 22 90	--- Other	kg.	16%
2905 29 00	-- Other	kg.	16%
	- Diols :		
2905 31 00	-- Ethylene glycol (ethanediol)	kg.	16%
2905 32 00	-- Propylene glycol (propane-1,2-diol)	kg.	16%
2905 39	-- Other :		
2905 39 10	--- 1,4/1,3/2,3-butylene glycol	kg.	16%
2905 39 90	--- Other	kg.	16%
	- Other polyhydric alcohols :		
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg.	16%
2905 42	-- Pentaerythritol :		
2905 42 10	--- Dipentaerythritol	kg.	16%
2905 42 90	--- Other	kg.	16%
2905 43 00	-- Mannitol	kg.	16%
2905 44 00	-- D-glucitol (Sorbitol)	kg.	16%
2905 45 00	-- Glycerol	kg.	16%
2905 49 00	-- Other	kg.	16%
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :		
2905 51 00	-- Ethchlorvynol (INN)	kg.	16%
2905 59 00	-- Other	kg.	16%
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- Cyclanic, cyclenic or cycloterpenic :		
2906 11 00	--- Menthol	kg.	16%
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg.	16%
2906 13	-- Sterols and inositols :		
2906 13 10	--- Cholesterol	kg.	16%
2906 13 90	--- Other	kg.	16%
2906 14 00	-- Terpeneols	kg.	16%
2906 19	-- Other :		
2906 19 10	--- Borneol	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2906 19 90 ---	Other	kg.	16%
	- Aromatic :		
2906 21 00 --	Benzyl alcohol	kg.	16%
2906 29 --	Other :		
2906 29 10 ---	Cinnamic alcohol	kg.	16%
2906 29 20 ---	Phenylethyl alcohol	kg.	16%
2906 29 90 ---	Other	kg.	16%
III.—PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907	PHENOLS; PHENOL-ALCOHOLS		
	- Monophenols :		
2907 11 --	Phenol (hydroxybenzene) and its salts :		
2907 11 10 ---	Phenol, as pure carbolic acid	kg.	16%
2907 11 90 ---	Other	kg.	16%
2907 12 --	Cresols and their salts :		
2907 12 10 ---	Para cresols (p-cresols)	kg.	16%
2907 12 20 ---	Cresylic acid	kg.	16%
2907 12 90 ---	Other	kg.	16%
2907 13 00 --	Octylphenol, nonylphenol and their isomers; salts thereof	kg.	16%
2907 14 00 --	Xylenols and their salts	kg.	16%
2907 15 --	Naphthols and their salts :		
2907 15 10 ---	Alpha naphthols	kg.	16%
2907 15 20 ---	Beta naphthols	kg.	16%
2907 15 90 ---	Other	kg.	16%
2907 19 --	Other :		
2907 19 10 ---	o-Phenyl phenols	kg.	16%
2907 19 20 ---	p-Phenyl phenols	kg.	16%
2907 19 30 ---	Thymol	kg.	16%
2907 19 40 ---	Para tertiary butyl phenol	kg.	16%
2907 19 50 ---	Alkyl phenols	kg.	16%
2907 19 90 ---	Other	kg.	16%
	- Polyphenols; phenol-alcohols :		
2907 21 00 --	Resorcinol and its salts	kg.	16%
2907 22 00 --	Hydroquinone (quinol) and its salts	kg.	16%
2907 23 00 --	4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	kg.	16%
2907 29 --	Other :		
2907 29 10 ---	1,5- Dihydroxy naphthalene	kg.	16%
2907 29 90 ---	Other	kg.	16%
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS		
2908 10 00 -	Derivatives containing only halogen substituents and their salts	kg.	16%
2908 20 -	Derivatives containing only sulpho groups, their salts and esters :		
2908 20 10 ---	Phenol sulphonic acids	kg.	16%
	Naphthol sulphonic acids :		
2908 20 21 ----	G acids (2-naphthol-6,8-disulphonic acid)	kg.	16%
2908 20 22 ----	Salts of G acid	kg.	16%
2908 20 23 ----	Beta naphthol sulphonic acids	kg.	16%
2908 20 24 ----	Neville -Winther acid (1-naphthol- 4- sulphonic acid)	kg.	16%
2908 20 25 ----	Schaeffer acid (2-Naphthol-6-sulphonic acid)	kg.	16%
2908 20 26 ----	R acids (2-naphthol- 3, 6- disulphonic acid) and its disodium salt (salt of R acid)	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2908 20 27 ----	Chromotropic acid (1,8-dihydroxynaphthalene-3,6-disulfonic acid)	kg.	16%
2908 20 29 ----	Other	kg.	16%
2908 90 -	Other :		
2908 90 10 ---	Para nitrophenol	kg.	16%
2908 90 20 ---	Musk xylol	kg.	16%
2908 90 90 ---	Other	kg.	16%
	IV. — ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 11 00 --	Diethyl ether	kg.	16%
2909 19 00 --	Other	kg.	16%
2909 20 00 -	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2909 30 -	<i>Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
	--- <i>Anisole and their derivatives :</i>		
2909 30 11 ----	4-chloro-2-nitro anisole	kg.	16%
2909 30 12 ----	Ortho nitro anisole	kg.	16%
2909 30 19 ----	Other	kg.	16%
2909 30 20 ---	Diphenyl oxide	kg.	16%
2909 30 30 ---	Musk ambrette	kg.	16%
2909 30 90 ---	Other	kg.	16%
	- <i>Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 41 00 --	2,2-Oxydiethanol (diethylene glycol, digol)	kg.	16%
2909 42 00 --	Monomethyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 43 00 --	Monobutyl ethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 44 00 --	Other monoalkylethers of ethylene glycol or of diethylene glycol	kg.	16%
2909 49 00 --	Other	kg.	16%
2909 50 -	<i>Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2909 50 10 ---	Guaiacol	kg.	16%
2909 50 20 ---	Isoeugenol	kg.	16%
2909 50 30 ---	Potassium guaiacol sulphonate	kg.	16%
2909 50 90 ---	Other	kg.	16%
2909 60 00 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES		
2910 10 00	- Oxirane (ethylene oxide)	kg.	16%
2910 20 00	- Methyloxirane (propylene oxide)	kg.	16%
2910 30 00	- 1-chloro-2,3-epoxypropane (epichlorohydrin)	kg.	16%
2910 90 00	- Other	kg.	16%
2911	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES		
2911 00	- <i>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2911 00 10	--- Acetals and hemiacetals, whether or not with other oxygen function	kg.	16%
2911 00 90	--- Other	kg.	16%
2912	V.—ALDEHYDE-FUNCTION COMPOUNDS ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE		
2912 11 00	-- <i>Acyclic aldehydes without other oxygen function :</i> Methanal (formaldehyde)	kg.	16%
2912 12 00	-- Ethanal (acetaldehyde)	kg.	16%
2912 13 00	-- Butanal (butyraldehyde, normal isomer)	kg.	16%
2912 19	-- <i>Other :</i>		
2912 19 10	--- Crotonaldehyde	kg.	16%
2912 19 20	--- Heptaldehyde (heptanal)	kg.	16%
2912 19 30	--- Glyoxal	kg.	16%
2912 19 90	--- Other	kg.	16%
2912 21 00	-- <i>Cyclic aldehydes without other oxygen function :</i> Benzaldehyde	kg.	16%
2912 29	-- <i>Other :</i>		
2912 29 10	--- Cinnamic aldehyde	kg.	16%
2912 29 20	--- Phenyl acetaldehyde	kg.	16%
2912 29 90	--- Other	kg.	16%
2912 30 00	- Aldehyde alcohols	kg.	16%
2912 41 00	-- <i>Aldehyde ethers, aldehyde phenols and aldehydes with other oxygen function :</i> Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg.	16%
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg.	16%
2912 49	-- <i>Other :</i>		
2912 49 10	--- Anisic aldehyde (Anisaldehyde)	kg.	16%
2912 49 20	--- Heliotropin (piperonyl aldehyde)	kg.	16%
2912 49 30	--- Thiacetazone	kg.	16%
2912 49 40	--- 3,4,5-trimethoxy-benzaldehyde	kg.	16%
2912 49 90	--- Other	kg.	16%
2912 50 00	- Cyclic polymers of aldehydes	kg.	16%
2912 60 00	- Paraformaldehyde	kg.	16%
2913	HALOGENATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912		
2913 00	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912:</i>		
2913 00 10	--- Ortho-chloro-benzaldehyde	kg.	16%
2913 00 90	--- Other	kg.	16%
2914	VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES		
2914 11 00	-- <i>Acyclic ketones without other oxygen function :</i> Acetone	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2914 12 00	-- Butanone (methyl ethyl ketone)	kg.	16%
2914 13 00	-- 4-methylpentan-2-one (methyl isobutyl ketone)	kg.	16%
2914 19	-- Other :		
2914 19 10	--- Isophoron	kg.	16%
2914 19 90	--- Other	kg.	16%
	- <i>Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :</i>		
2914 21	-- Camphor :		
2914 21 10	--- Natural	kg.	16%
2914 21 20	--- Synthetic	kg.	16%
2914 22 00	-- Cyclohexanone and methyl-cyclohexanones	kg.	16%
2914 23	-- Ionones and methylionones :		
2914 23 10	--- Beta-ionone	kg.	16%
2914 23 20	--- Pseudo ionone	kg.	16%
2914 23 90	--- Other	kg.	16%
2914 29	-- Other :		
2914 29 10	--- L-caravone	kg.	16%
2914 29 90	--- Other	kg.	16%
	- <i>Aromatic ketones without other oxygen function :</i>		
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	kg.	16%
2914 39	-- Other :		
2914 39 10	--- Aceto phenone	kg.	16%
2914 39 20	--- Benzanthrone	kg.	16%
2914 39 30	--- Benzophenone	kg.	16%
2914 39 40	--- Dibenzanthrone (violanthrone)	kg.	16%
2914 39 90	--- Other	kg.	16%
2914 40 00	- Ketone-alcohols and ketone-aldehydes	kg.	16%
2914 50 00	- Ketone-phenols and ketones with other oxygen function	kg.	16%
	- <i>Quinones :</i>		
2914 61 00	-- Anthraquinone	kg.	16%
2914 69	-- Other :		
2914 69 10	--- 1,4- dihydroxy anthraquinone (quinizarin)	kg.	16%
2914 69 20	--- Methyl anthraquinone	kg.	16%
2914 69 90	--- Other	kg.	16%
2914 70	- <i>Halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2914 70 10	--- 1-chloro anthraquinone	kg.	16%
2914 70 20	--- Musk ketone	kg.	16%
2914 70 90	--- Other	kg.	16%
	VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Formic acid, its salts and esters:</i>		
2915 11 00	-- Formic acid	kg.	16%
2915 12	-- Salts of formic acid:		
2915 12 10	--- Sodium formate	kg.	16%
2915 12 90	--- Other	kg.	16%
2915 13 00	-- Esters of formic acid	kg.	16%
	- <i>Acetic acid and its salts; acetic anhydride :</i>		
2915 21 00	-- Acetic acid	kg.	16%
2915 22 00	-- Sodium acetate	kg.	16%
2915 23 00	-- Cobalt acetates	kg.	16%
2915 24 00	-- Acetic anhydride	kg.	16%
2915 29	-- Other :		
2915 29 10	--- Calcium acetate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2915 29 20 ---	Magnesium acetate	kg.	16%
2915 29 30 ---	Manganese acetate	kg.	16%
2915 29 90 ---	Other	kg.	16%
	- <i>Esters of acetic acid :</i>		
2915 31 00 --	Ethyl acetate	kg.	16%
2915 32 00 --	Vinyl acetate	kg.	16%
2915 33 00 --	n-Butyl acetate	kg.	16%
2915 34 00 --	Isobutyl acetate	kg.	16%
2915 35 00 --	2-Ethoxyethyl acetate	kg.	16%
2915 39 ---	Other :		
2915 39 10 ---	Benzyl acetate	kg.	16%
2915 39 20 ---	Bornyl acetate and iso bornyl acetate	kg.	16%
2915 39 30 ---	Linalyl acetate	kg.	16%
2915 39 40 ---	Methyl acetate	kg.	16%
2915 39 50 ---	Phenyl propyl acetate	kg.	16%
2915 39 60 ---	Terpinyl acetate	kg.	16%
2915 39 90 ---	Other	kg.	16%
2915 40 -	- <i>Mono-, di- or trichloroacetic acids, their salts and esters :</i>		
2915 40 10 ---	Monochloroacetic acid, their salts and esters	kg.	16%
2915 40 20 ---	Dichloroacetic acid, their salts and esters	kg.	16%
2915 40 30 ---	Trichloroacetic acid, their salts and esters	kg.	16%
2915 50 00 -	Propionic acid, its salts and esters	kg.	16%
2915 60 -	- <i>Butanoic acids, pentanoic acids, their salts and esters :</i>		
2915 60 10 ---	Butanoic acids, their salts and esters	kg.	16%
2915 60 20 ---	Pentanoic acids, their salts and esters	kg.	16%
2915 70 -	- <i>Palmitic acid, stearic acid, their salts and esters :</i>		
2915 70 10 ---	Palmitic acid	kg.	16%
2915 70 20 ---	Stearic acid	kg.	16%
2915 70 30 ---	Glycerol monostearate	kg.	16%
2915 70 40 ---	H.C.O. Fatty acid (including 12-hydroxy stearic acid)	kg.	16%
2915 70 50 ---	D.C.O. Fatty acid	kg.	16%
2915 70 90 ---	Other	kg.	16%
2915 90 -	- <i>Other :</i>		
2915 90 10 ---	Acetyl chloride	kg.	16%
2915 90 20 ---	Octoic acid (caprylic acid)	kg.	16%
2915 90 30 ---	Hexoic acid (caproic acid)	kg.	16%
2915 90 90 ---	Other	kg.	16%
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
2916 11 00 --	Acrylic acid and its salts	kg.	16%
2916 12 --	- <i>Esters of acrylic acid :</i>		
2916 12 10 ---	Butyl acrylate	kg.	16%
2916 12 90 ---	Other	kg.	16%
2916 13 --	- <i>Methacrylic acid and its salts :</i>		
2916 13 10 ---	Methacrylic acid	kg.	16%
2916 13 20 ---	Salts of methacrylic acid	kg.	16%
2916 14 00 --	Esters of methacrylic acid	kg.	16%
2916 15 --	- <i>Oleic, linoleic or linolenic acids, their salts and esters :</i>		
2916 15 10 ---	Oleic acid	kg.	16%
2916 15 90 ---	Other	kg.	16%
2916 19 --	- <i>Other :</i>		
2916 19 10 ---	Undecylenic acid	kg.	16%
2916 19 20 ---	Bismuth compounds of unsaturated acyclic monoacids	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2916 19 30 ---	Potassium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 40 ---	Sodium compounds of unsaturated acyclic monoacids	kg.	16%
2916 19 50 ---	Esters of unsaturated acyclic monoacids not elsewhere specified	kg.	16%
2916 19 60 ---	Sorbic acid	kg.	16%
2916 19 90 ---	Other	kg.	16%
2916 20 00 -	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	<i>Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2916 31 --	<i>Benzoic acid, its salts and esters :</i>		
2916 31 10 ---	Benzoic acid	kg.	16%
2916 31 20 ---	Benzyl benzoate	kg.	16%
2916 31 30 ---	Methyl benzoate	kg.	16%
2916 31 40 ---	Sodium benzoate	kg.	16%
2916 31 50 ---	Benzocaine (ethylpara-amino benzoate)	kg.	16%
2916 31 60 ---	Orthochloro benzoic acid	kg.	16%
2916 31 90 ---	Other	kg.	16%
2916 32 00 --	Benzoyl peroxide and benzoyl chloride	kg.	16%
2916 34 00 --	Phenylacetic acid and its salts	kg.	16%
2916 35 00 --	Esters of phenylacetic acid	kg.	16%
2916 39 --	<i>Other :</i>		
2916 39 10 ---	Cinnamic acid	kg.	16%
2916 39 20 ---	Bismuth compounds of aromatic monoacids	kg.	16%
2916 39 30 ---	Potassium compounds of aromatic monoacids	kg.	16%
2916 39 40 ---	Sodium compounds of aromatic monoacids	kg.	16%
2916 39 50 ---	Esters of aromatic monoacids not elsewhere specified	kg.	16%
2916 39 90 ---	Other	kg.	16%
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	<i>Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2917 11 --	<i>Oxalic acid, its salts and esters :</i>		
2917 11 10 ---	Oxalic acid	kg.	16%
2917 11 20 ---	Calcium oxalate	kg.	16%
2917 11 30 ---	Strontium oxalate	kg.	16%
2917 11 40 ---	Diethyl oxalate	kg.	16%
2917 11 90 ---	Other	kg.	16%
2917 12 00 --	Adipic acid, its salts and esters	kg.	16%
2917 13 00 --	Azelaic acid, sebacic acid, their salts and esters	kg.	16%
2917 14 00 --	Maleic anhydride	kg.	16%
2917 19 --	<i>Other :</i>		
2917 19 10 ---	Maleic acid	kg.	16%
2917 19 20 ---	Malonic acid	kg.	16%
2917 19 30 ---	Succinic acid	kg.	16%
2917 19 40 ---	Ferrous fumarate	kg.	16%
2917 19 50 ---	Fumaric acid	kg.	16%
2917 19 60 ---	Itaconic acid	kg.	16%
2917 19 70 ---	Ethoxy methylene malonate, diethyl malonate	kg.	16%
2917 19 90 ---	Other	kg.	16%
2917 20 00 -	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	16%
	<i>Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2917 31 00	-- Dibutyl orthophthalates	kg.	16%
2917 32 00	-- Dioctyl orthophthalates	kg.	16%
2917 33 00	-- Dinonyl or didecyl orthophthalates	kg.	16%
2917 34 00	-- Other esters of orthophthalic acid	kg.	16%
2917 35 00	-- Phthalic anhydride	kg.	16%
2917 36 00	-- Terephthalic acid and its salts	kg.	16%
2917 37 00	-- Dimethyl terephthalate	kg.	16%
2917 39	-- <i>Other:</i>		
2917 39 10	--- Dibutyl phthalate	kg.	16%
2917 39 20	--- Dioctyl phthalate	kg.	16%
2917 39 30	--- Phthalic acid	kg.	16%
2917 39 40	--- Dimethyl phthalate	kg.	16%
2917 39 50	--- Trimellitic anhydride	kg.	16%
2917 39 60	--- Isophthalic acid	kg.	16%
2917 39 90	--- Other	kg.	16%
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
	- <i>Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>		
2918 11	-- <i>Lactic acid, its salts and esters :</i>		
2918 11 10	--- Lactic acid	kg.	16%
2918 11 20	--- Calcium lactate	kg.	16%
2918 11 90	--- Other	kg.	16%
2918 12 00	-- Tartaric acid	kg.	16%
2918 13	-- <i>Salts and esters of tartaric acid :</i>		
2918 13 10	--- Potassium bitartrate	kg.	16%
2918 13 20	--- Metoprolol tartrate	kg.	16%
2918 13 90	--- Other	kg.	16%
2918 14 00	-- Citric acid	kg.	16%
2918 15	-- <i>Salts and esters of citric acid :</i>		
2918 15 10	--- Potassium citrate	kg.	16%
2918 15 20	--- Sodium citrate	kg.	16%
2918 15 30	--- Bismuth citrate	kg.	16%
2918 15 40	--- Disodium hydrogen citrate	kg.	16%
2918 15 50	--- Ferric ammonium citrate	kg.	16%
2918 15 90	--- Other	kg.	16%
2918 16	-- <i>Gluconic acid, its salts and esters :</i>		
2918 16 10	--- Calcium gluconate	kg.	16%
2918 16 20	--- Ferrous gluconate	kg.	16%
2918 16 90	--- Other	kg.	16%
2918 19 00	-- Other	kg.	16%
	- <i>Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2918 21	-- <i>Salicylic acid and its salts :</i>		
2918 21 10	--- Salicylic acid	kg.	16%
2918 21 20	--- Sodium salicylate	kg.	16%
2918 21 90	--- Other	kg.	16%
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	kg.	16%
2918 23	-- <i>Other esters of salicylic acid and their salts :</i>		
2918 23 10	--- Methyl salicylate	kg.	16%
2918 23 20	--- Amino salicylate	kg.	16%
2918 23 30	--- Salicylamide	kg.	16%
2918 23 90	--- Other	kg.	16%
2918 29	-- <i>Other :</i>		
2918 29 10	--- Gallic acid	kg.	16%
2918 29 20	--- Beta hydroxy naphthoic acid	kg.	16%
2918 29 30	--- Propyl gallate	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2918 29 90 ---	Other	kg.	16%
2918 30 -	<i>Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>		
2918 30 10 ---	Levulinic acid	kg.	16%
2918 30 20 ---	Ethyl aceto acetate (acetoacetic ester)	kg.	16%
2918 30 30 ---	Nalidixic acid	kg.	16%
2918 30 40 ---	Methyl aceto acetate	kg.	16%
2918 30 90 ---	Other	kg.	16%
2918 90 00 -	Other	kg.	16%
	VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTO-PHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00 -	<i>Phosphoric esters and their salts, including lacto-phosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>		
2919 00 10 ---	Glycerophosphoric acid	kg.	16%
2919 00 20 ---	Calcium glycerophosphate	kg.	16%
2919 00 30 ---	Iron glycerophosphate	kg.	16%
2919 00 40 ---	Sodium glycerophosphate	kg.	16%
2919 00 50 ---	Tricresyl phosphate	kg.	16%
2919 00 90 ---	Other	kg.	16%
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2920 10 00 -	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	16%
2920 90 -	<i>Other :</i>		
2920 90 10 ---	Diethyl sulphate	kg.	16%
2920 90 20 ---	Dimethyl sulphate	kg.	16%
2920 90 30 ---	Tris (2,3 Di-bromopropyl) phosphate	kg.	16%
2920 90 90 ---	Other	kg.	16%
	IX.—NITROGEN-FUNCTION COMPOUNDS		
2921	AMINE-FUNCTION COMPOUNDS		
	<i>Acyclic monoamines and their derivatives; salts thereof :</i>		
2921 11 --	<i>Methylamine, di- or trimethylamine and their salts :</i>		
2921 11 10 ---	Dimethyl formide	kg.	16%
2921 11 90 ---	Other	kg.	16%
2921 12 00 --	Diethylamine and its salts	kg.	16%
2921 19 00 --	Other	kg.	16%
	<i>Acyclic polyamines and their derivatives; salts thereof :</i>		
2921 21 00 --	Ethylenediamine and its salts	kg.	16%
2921 22 00 --	Hexamethylenediamine and its salts	kg.	16%
2921 29 --	<i>Other :</i>		
2921 29 10 ---	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg.	16%
2921 29 20 ---	Trimethylene trinitramine	kg.	16%
2921 29 90 ---	Other	kg.	16%
2921 30 -	<i>Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2921 30 10 ---	Cyclohexylamine	kg.	16%
2921 30 90 ---	Other	kg.	16%
	- <i>Aromatic monoamines and their derivatives; salts thereof :</i>		
2921 41 --	<i>Aniline and its salts :</i>		
2921 41 10 ---	Aniline	kg.	16%
2921 41 20 ---	Aniline hydrochloride	kg.	16%
2921 41 90 ---	Other	kg.	16%
2921 42 --	<i>Aniline derivatives and their salts :</i>		
	--- <i>Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline :</i>		
2921 42 11 ----	Para chloroaniline	kg.	16%
2921 42 12 ----	Ortho chloro paranitroaniline	kg.	16%
2921 42 13 ----	Dichloroaniline	kg.	16%
2921 42 14 ----	2, 6-dichloro paranitroaniline	kg.	16%
2921 42 15 ----	2-4-5-trichloroaniline	kg.	16%
	--- <i>Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline :</i>		
2921 42 21 ----	Benzyl ethyl aniline	kg.	16%
2921 42 22 ----	Diethylaniline	kg.	16%
2921 42 23 ----	Dimethylaniline	kg.	16%
2921 42 24 ----	Ethyl aniline	kg.	16%
2921 42 25 ----	Meta nitroaniline	kg.	16%
2921 42 26 ----	Para nitroaniline	kg.	16%
	--- <i>2-amino 3, 5 xylene sulphonic acid, Benzyl ethyl aniline sulphonic acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) :</i>		
2921 42 31 ----	2-amino 3, 5 xylene sulphonic acid	kg.	16%
2921 42 32 ----	Benzyl ethyl aniline sulphonic acid	kg.	16%
2921 42 33 ----	Metanillic acid (meta amino benzene sulphonic acid)	kg.	16%
2921 42 34 ----	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg.	16%
2921 42 35 ----	Ethyl hydroxy ethylaniline	kg.	16%
2921 42 36 ----	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg.	16%
2921 42 90 ---	Other	kg.	16%
2921 43 --	<i>Toluidines and their derivatives; salts thereof :</i>		
2921 43 10 ---	Diethyl toluidine	kg.	16%
2921 43 20 ---	Dimethyl toluidine	kg.	16%
2921 43 30 ---	Ortho toluidine	kg.	16%
2921 43 40 ---	Meta toluidine	kg.	16%
2921 43 50 ---	Para toluidine	kg.	16%
2921 43 60 ---	2-Chloro-5-toluidine-4-sulphonic acid	kg.	16%
2921 43 70 ---	2-Chloro-4-toluidine-5-sulphonic acid (sodium salt)	kg.	16%
2921 43 80 ---	4-Toluidine-3-sulphonic acid	kg.	16%
2921 43 90 ---	Other	kg.	16%
2921 44 --	<i>Diphenylamine and its derivatives; salts thereof :</i>		
2921 44 10 ---	Diphenylamine	kg.	16%
2921 44 90 ---	Other	kg.	16%
2921 45 --	<i>1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaphthylamine) and their derivatives; salts thereof :</i>		
	--- <i>Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine,</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Amino F-acid, Aminolineti-R-acid, Sodium naphthionate :</i>		
2921 45 11 ----	Alpha naphthylamine	kg.	16%
2921 45 12 ----	Phenyl alpha naphthylamine	kg.	16%
2921 45 13 ----	Phenyl beta naphthylamine	kg.	16%
2921 45 14 ----	Amino F-acid	kg.	16%
2921 45 15 ----	Aminolineti-R-acid	kg.	16%
2921 45 16 ----	Sodium naphthionate	kg.	16%
	<i>Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid) :</i>		
2921 45 21 ----	Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 22 ----	Cleve's acid (1-naphthylamine-6-sulphonic acid)	kg.	16%
2921 45 23 ----	Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	kg.	16%
2921 45 24 ----	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg.	16%
2921 45 25 ----	Laurent's acid (1-naphthylamine-5-sulphonic acid)	kg.	16%
2921 45 26 ----	Tobias acid (2-naphthylamine-1-sulphonic acid)	kg.	16%
	<i>Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid) :</i>		
2921 45 31 ----	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg.	16%
2921 45 32 ----	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 33 ----	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg.	16%
2921 45 90 ---	Other	kg.	16%
2921 46 00 --	Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	kg.	16%
2921 49 --	<i>Other :</i>		
2921 49 10 ---	Xylidines	kg.	16%
2921 49 90 ---	Other	kg.	16%
	<i>Aromatic polyamines and their derivatives; salts thereof :</i>		
2921 51 --	<i>o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :</i>		
2921 51 10 ---	O-phenylenediamine	kg.	16%
2921 51 20 ---	M-phenylenediamine (m-di aminobenzene)	kg.	16%
2921 51 30 ---	P-phenylenediamine	kg.	16%
2921 51 40 ---	O-diaminotoluene	kg.	16%
2921 51 50 ---	M-diaminotoluene	kg.	16%
2921 51 60 ---	P-diaminotoluene	kg.	16%
2921 51 70 ---	Para-amino acetanilide	kg.	16%
2921 51 80 ---	Meta toluylene diamine	kg.	16%
2921 51 90 ---	Other	kg.	16%
2921 59 --	<i>Other :</i>		
2921 59 10 ---	Benzidine	kg.	16%
2921 59 20 ---	Benzidine dihydrochloride	kg.	16%
2921 59 30 ---	3, 3 dichlorobenzidine dihydrochloride sulphate	kg.	16%
2921 59 90 ---	Other	kg.	16%
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>		
2922 11 00	-- Monoethanolamine and its salts	kg.	16%
2922 12 00	-- Diethanolamine and its salts	kg.	16%
2922 13 00	-- Triethanolamine and its salts	kg.	16%
2922 14 00	-- Dextropropoxyphene (INN) and its salts	kg.	16%
2922 19 00	-- Other	kg.	16%
	- <i>Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :</i>		
2922 21	-- <i>Aminohydroxynaphthalene sulphonic acids and their salts :</i>		
2922 21 10	--- Amino-g-acid	kg.	16%
2922 21 20	--- Amino-j-acid	kg.	16%
2922 21 30	--- 1-amino-2-naphthol-4-sulphonic acid	kg.	16%
2922 21 40	--- Gamma acid	kg.	16%
2922 21 50	--- J acid (2-amino-5-naphthol-7-sulphonic acid)	kg.	16%
2922 21 60	--- H acid	kg.	16%
2922 21 70	--- Ortho phenyl sulphonyl H-acid	kg.	16%
2922 21 80	--- Chicago acid	kg.	16%
2922 21 90	--- Other	kg.	16%
2922 22	-- <i>Anisidines, dianisidines, phenetidines and their salts :</i>		
2922 22 10	--- Ortho anisidines	kg.	16%
2922 22 20	--- Para anisidines	kg.	16%
2922 22 30	--- Ortho-phenetidine (2-amino-phenitole)	kg.	16%
2922 22 90	--- Other	kg.	16%
2922 29	-- <i>Other :</i>		
	--- <i>2-amino 4-nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:</i>		
2922 29 11	---- 2-amino 4-nitrophenol	kg.	16%
2922 29 12	---- Meta aminophenol	kg.	16%
2922 29 13	---- Para aminophenol	kg.	16%
2922 29 14	---- Meta diethyl amino-phenol	kg.	16%
	--- <i>2-amino-1-phenol-4-sulphonic acid, 6-nitro-O-aminophenol-4-sulphonic acid, Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid), Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid), S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid), Meta-phenylene diamine-4-sulphonic acid :</i>		
2922 29 21	---- 2-amino-1-phenol-4-sulphonic acid	kg.	16%
2922 29 22	---- 6-nitro-O-aminophenol-4-sulphonic acid	kg.	16%
2922 29 23	---- Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	kg.	16%
2922 29 24	---- Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid)	kg.	16%
2922 29 25	---- S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	kg.	16%
2922 29 26	---- Meta-phenylene diamine-4-sulphonic acid	kg.	16%
	--- <i>N-methyl-para-aminophenol sulphate (motol), 2, 5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade) :</i>		
2922 29 31	---- N-methyl-para-aminophenol sulphate (motol)	kg.	16%
2922 29 32	---- 2, 5 dimethoxy aniline	kg.	16%
2922 29 33	---- Para acetyl aminophenol (paracetamol)	kg.	16%
2922 29 34	---- Para cresidine	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2922 29 35 ----	Picramic acid (T-grade)	kg.	16%
2922 29 90 ---	Other	kg.	16%
	- <i>Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :</i>		
2922 31 00 --	Amfepramone (INN) and salts thereof	kg.	16%
2922 39 00 --	Other	kg.	16%
	- <i>Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :</i>		
2922 41 00 --	Lysine and its esters; salts thereof	kg.	16%
2922 42 ---	Glutamic acid and its salts :		
2922 42 10 ---	Glutamic acid	kg.	16%
2922 42 20 ---	Monosodium glutamate (aginamoto)	kg.	16%
2922 42 90 ---	Other	kg.	16%
2922 43 00 --	Anthranilic acid and its salts	kg.	16%
2922 44 00 --	Tilidine (INN) and its salts	kg.	16%
2922 49 ---	Other :		
2922 49 10 ---	Amino acetic acid (glycine)	kg.	16%
2922 49 20 ---	N-methyl taurine	kg.	16%
2922 49 90 ---	Other	kg.	16%
2922 50 -	- <i>Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function :</i>		
	--- <i>Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide, L-tyrosine (p-hydroxyphenyl amine) :</i>		
2922 50 11 ----	Para-amino-salicylic acid	kg.	16%
2922 50 12 ----	Methyl anthranilate	kg.	16%
2922 50 13 ----	Procaine hydrochloride	kg.	16%
2922 50 14 ----	Amino anisic acid anilide	kg.	16%
2922 50 15 ----	L-tyrosine (p-hydroxyphenyl amine)	kg.	16%
	--- <i>Frusemide, aminodial, N-acetyl anthranilic acid, domperidone :</i>		
2922 50 21 ----	Frusemide	kg.	16%
2922 50 22 ----	Aminodial	kg.	16%
2922 50 23 ----	N-acetyl anthranilic acid	kg.	16%
2922 50 24 ----	Domperidone	kg.	16%
2922 50 90 ---	Other	kg.	16%
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED		
2923 10 00 -	Choline and its salts	kg.	16%
2923 20 -	- <i>Lecithins and other phosphoaminolipids :</i>		
2923 20 10 ---	Lecithins	kg.	16%
2923 20 90 ---	Other	kg.	16%
2923 90 00 -	Other	kg.	16%
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID		
	- <i>Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :</i>		
2924 11 00 --	Meprobamate (INN)	kg.	16%
2924 19 00 --	Other	kg.	16%
	- <i>Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :</i>		
2924 21 --	- <i>Ureines and their derivatives; salts thereof :</i>		
2624 21 10 ---	Diethyl diphenyl urea	kg.	16%
2924 21 20 ---	Dimethyl diphenyl urea (zentralin)	kg.	16%
2924 21 30 ---	Parachloro benzene sulphonyl urea	kg.	16%
2924 21 90 ---	Other	kg.	16%
2924 23 00 --	2-Acetamidobenzoic acid (N-acetyl anthranilic acid) and its salts	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2924 24 00	-- Ethinamate (INN)	kg.	16%
2924 29	-- Other :		
2924 29 10	--- Acetanilide	kg.	16%
2924 29 20	--- Aceto acetanilide	kg.	16%
2924 29 30	--- Aceto acetic ortho chloranilide	kg.	16%
2924 29 40	--- Aceto acetic para chloranilide	kg.	16%
2924 29 50	--- Phenyl acetamide	kg.	16%
2924 29 60	--- Pyrazinamide (pyrazine carboxamide)	kg.	16%
2924 29 90	--- Other	kg.	16%
2925	CARBOXYMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
	- <i>Imides and their derivatives; salts thereof :</i>		
2925 11 00	-- Saccharin and its salts	kg.	16%
2925 12 00	-- Glutethimide (INN)	kg.	16%
2925 19 00	-- Other	kg.	16%
2925 20	- <i>Imines and their derivatives; salts thereof :</i>		
2925 20 10	--- Guanidine nitrate	kg.	16%
2925 20 90	--- Other	kg.	16%
2926	NITRILE-FUNCTION COMPOUNDS		
2926 10 00	- Acrylonitrile	kg.	16%
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	kg.	16%
2926 30 00	- Fenproporex (INN) and its salts	kg.	16%
2926 90 00	- Other	kg.	16%
2927	DIAZO-, AZO- OR AZOXY-COMPOUNDS		
2927 00	- <i>Diazo-, azo- or azoxy- compounds :</i>		
2927 00 10	--- Para amino-azo-benzene	kg.	16%
2927 00 90	--- Other	kg.	16%
2928	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE		
2928 00	- <i>Organic derivatives of hydrazine or of hydroxylamine :</i>		
2928 00 10	--- Isoniazid	kg.	16%
2928 00 90	--- Other	kg.	16%
2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION		
2929 10	- <i>Isocyanates :</i>		
2929 10 10	--- Phenyl isocyanate	kg.	16%
2929 10 20	--- Toluene di-isocyanate	kg.	16%
2929 10 90	--- Other	kg.	16%
2929 90 00	- Other	kg.	16%
	X.— ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	ORGANO-SULPHUR COMPOUNDS		
2930 10 00	- Dithiocarbonates (xanthates)	kg.	16%
2930 20 00	- Thiocarbamates and dithiocarbamates	kg.	16%
2930 30 00	- Thiuram mono-, di or tetrasulphides	kg.	16%
2930 40 00	- Methionine	kg.	16%
2930 90	- <i>Other :</i>		
2930 90 10	--- Thiourea (sulphourea)	kg.	16%
2930 90 20	--- Calcium salts of methionine	kg.	16%
2930 90 30	--- Thio sulphonic acid	kg.	16%
2930 90 40	--- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	16%
2930 90 50	--- Sulphinic acid	kg.	16%
2930 90 60	--- Sulphoxide	kg.	16%
2930 90 70	--- Mercaptan	kg.	16%
2930 90 80	--- Allyl isothiocyanate	kg.	16%
2930 90 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2931	OTHER ORGANO-INORGANIC COMPOUNDS		
2931 00	- Other organo-inorganic compounds :		
2931 00 10	--- Organo-mercury compounds	kg.	16%
2931 00 20	--- Organo-arsenic compounds	kg.	16%
2931 00 30	--- Tetraethyllead	kg.	16%
2931 00 90	--- Other	kg.	16%
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :		
2932 11 00	-- Tetrahydrofuran	kg.	16%
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	kg.	16%
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg.	16%
2932 19	-- Other :		
2932 19 10	--- Hydroxy dibenzfuran carboxylic acid	kg.	16%
2932 19 90	--- Other	kg.	16%
	- Lactones :		
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 29	-- Other lactones :		
2932 29 10	--- Phenolphthalein	kg.	16%
2932 29 90	--- Other	kg.	16%
	- Other :		
2932 91 00	-- Isosafrole	kg.	16%
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg.	16%
2932 93 00	-- Piperonal	kg.	16%
2932 94 00	-- Safrole	kg.	16%
2932 95 00	-- Tetrahydrocannabinols (all isomers)	kg.	16%
2932 99 00	-- Other	kg.	16%
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :		
2933 11 00	-- Phenazone (antipyrin) and its derivatives	kg.	16%
2933 19	-- Other :		
2933 19 10	--- 3-carboxy (para sulpho-phenyl)-5- pyrazolone	kg.	16%
2933 19 20	--- 1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg.	16%
2933 19 30	--- 3-methyl-1(4-sulpho-O-toluy-5-pyrazolone)	kg.	16%
2933 19 40	--- Phenylmethylpyrazolone	kg.	16%
2933 19 50	--- 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg.	16%
2933 19 60	--- 1-(m-sulphophenyl)-3-pyrazolone	kg.	16%
2933 19 70	--- Analgin	kg.	16%
2933 19 80	--- Oxyphenbutazone	kg.	16%
2933 19 90	--- Other	kg.	16%
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :		
2933 21 00	-- Hydantoin and its derivatives	kg.	16%
2933 29	-- Other :		
2933 29 10	--- Tinidazole	kg.	16%
2933 29 20	--- Metronidazole, metronidazole benzoate	kg.	16%
2933 29 30	--- Mebendazole	kg.	16%
2933 29 40	--- Dimetridazole	kg.	16%
2933 29 50	--- Albendazole	kg.	16%
2933 29 90	--- Other	kg.	16%
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :		
2933 31 00	-- Pyridine and its salts	kg.	16%
2933 32 00	-- Piperidine and its salts	kg.	16%
2933 33 00	-- Bromazepam (INN), methylphenidate (INN), pentazocine (INN), phencyclidine (INN) (PCP),	kg.	16%